

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)*

Name of Issuer: IHOP Corporation

Title of Class of Securities: Common Stock, Par \$.01

CUSIP Number: 449623 107

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 449623 107

1. NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Firststar Investment Research & Management Company

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

State of organization: Wisconsin

NUMBER OF 5. SOLE VOTING POWER

SHARES 0

BENEFICIALLY 6. SHARED VOTING POWER

OWNED BY 0

EACH 7. SOLE DISPOSITIVE POWER

REPORTING 0

PERSON 8. SHARED DISPOSITIVE POWER

WITH 0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0 shares

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

[]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0%

12. TYPE OF REPORTING PERSON*

IA

Item 1(a). Name of Issuer:

IHOP Corporation

Item 1(b). Address of Issuer's Principal Executive Offices:

525 N. Brand Boulevard

Glendale, California 91203-1903

Item 2(a). Name of Person Filing:

Firstar Investment Research & Management Corp.

Item 2(b). Address of Principal Business Office or, if none, Residence:

777 E. Wisconsin Avenue

Milwaukee, Wisconsin 53202

Item 2(c). Citizenship:

State of organization: Wisconsin

Item 2(d). Title of Class of Securities:

Common Stock, Par \$.01

Item 2(e). CUSIP Number:

449623 107

Item 3. If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b), check whether the person filing is a:

(a) Broker or Dealer registered under section 15 of the Act

(b) Bank as defined in section 3(a)(6) of the Act

(c) Insurance Company as defined in section 3(a)(19) of the Act

(d) Investment Company registered under section 8 of the Investment Company Act

(e) Investment Adviser registered under section 203 of the Investment Advisers Act of 1940

(f) Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income of 1974 or Endowment Fund; see 240.13d-1(b)(1)(ii)(F)

(g) Parent Holding Company, in accordance with 240.13d-1(b)(ii)(G) (Note: See Item 7)

(h) Group in accordance with 240.13d-1(b)(1)(ii)(H)

Item 4. Ownership:

(a) Amount Beneficially Owned as of December 31, 1996:

0 shares

(b) Percent of Class:

0%

(c) Number of Shares as to which such person has:

(i) sole power to vote or to direct the vote:

0

(ii) shared power to vote or to direct to the vote:

0

(iii) sole power to dispose or to direct the disposition of:

0

(iv) shared power to dispose ore to direct the disposition of:

0

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X].

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certification.

Not Applicable

Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 13, 1997

FIRSTAR INVESTMENT RESEARCH & MANAGEMENT COMPANY

By: /s/ Jeffrey Squires

Name/Title: Jeffrey Squires, Operations Officer

POWER OF ATTORNEY

With Respect to Section 13 Reports

Know all men by these present, that the undersigned hereby constitutes and appoints Jeffrey Squires, Operations Officer, its true and lawful attorney and agent at any time and from time to time to execute for and on behalf of the undersigned initial and amended reports on Schedules 13G in accordance with Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the rules promulgated thereunder, and to file the same with the Securities and Exchange Commission. The undersigned grants said attorney and agent full power and authority to do and perform each and every act and thing requisite, necessary and proper to be done in the exercise of any of the rights and powers therein granted, hereby ratifying and confirming all that each said attorney and agent shall lawfully do or cause to be done by virtue hereof and the rights and powers herein granted.

The undersigned hereby acknowledges that the attorney and agent appointed herein does not assume any responsibilities of the undersigned under Section 13 of the Act.

This Power of Attorney shall remain in full force and effect unless and until revoked by the undersigned by written notice delivered to said attorney and agent.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of the day of February, 1997.

FIRSTAR INVESTMENT RESEARCH &
MANAGEMENT COMPANY

By: /s/ Mary Ellen Stanek
Mary Ellen Stanek, President

