

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported) **October 30, 2001**

IHOP CORP.

(Exact name of Registrant as specified in its charter)

DELAWARE

(State or other jurisdiction
of incorporation or organization)

0-8360

(Commission File Number)

95-3038279

(IRS Employer
Identification No.)

**450 North Brand Boulevard, Glendale,
California**

(Address of principal executive offices)

91203

(Zip Code)

Registrant's telephone number, including area code: **(818) 240-6055**

450 North Brand Boulevard, Glendale, California

(Former Name or Former Address, if Changed Since Last Report)

Item 9. Regulation FD Disclosure.

The following is the complete text of a press release issued by Registrant on October 30, 2001:

"IHOP CORP. REPORTS THIRD QUARTER RESULTS

"GLENDALE, Calif.—October 30, 2001—IHOP Corp. (NYSE: IHP) today announced results for its third quarter ended September 30, 2001.

"The Company reported net income of \$11.1 million or diluted earnings per share of \$0.53 in the third quarter of 2001 compared with net income of \$10.1 million or diluted earnings per share of \$0.50 in the third quarter of 2000—an increase of 9.9% in net income and 6.0% in diluted earnings per share. For the nine months ended September 30, net income was \$28.7 million or diluted earnings per share of \$1.39 in 2001 compared with net income of \$25.6 million or diluted earnings per share of \$1.27 in 2000—an increase of 12.2% in net income and 9.4% in diluted earnings per share.

"In the third quarter 2001 total revenues were \$81.1 million, an increase of 3.1% over the third quarter 2000. For the nine months ended September 30, total revenues were \$234.0 million, an increase of 7.7% over the same period in 2000.

"System-wide comparable store sales decreased 0.4% for the quarter and increased 0.5% for the nine months ended September 30, 2001.

"In the third quarter 2001, IHOP franchised 19 restaurants compared to 27 in the third quarter 2000. For the nine months ended September 30, 2001, IHOP franchised 55 restaurants, which equaled the 55 in the same period in 2000.

"Commencing in the third quarter, the Company's effective annual tax rate for 2001 was adjusted to 37.5% to reflect the positive results of the Company's tax planning efforts. The effective tax rate in 2000 was 38.5%.

SIGNATURES