**IHOP CORP** Form SC 13G January 23, 2007 SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Schedule 13G Under the Securities Exchange Act of 1934 (New) IHOP CORP (Name of Issuer) Common Stock (Title of Class of Securities) 449623107 (CUSIP Number) December 31, 2006 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b)

\*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 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).

CUSI	IP No.	449623107
(1)		eporting Persons. Identification Nos. of above persons (entities only).
		S GLOBAL INVESTORS, NA., 943112180
(a)	2) Check the appropriate box if a member of a Group* a) / / b) /X/	
(3)	SEC Use Only	
(4)	Citizenship U.S.A.	or Place of Organization

Number of Shares Beneficially Owned	(5) Sole Voting Power 349,129	
by Each Reporting Person With	(6) Shared Voting Power -	
	(7) Sole Dispositive Power 394,865	
	(8) Shared Dispositive Power -	
<pre>(9) Aggregate Amount Beneficially Owne</pre>	d by Each Reporting Person	
(10) Check Box if the Aggregate Amount	in Row (9) Excludes Certain Shares*	
(11) Percent of Class Represented by A 2.21%	mount in Row (9)	
(12) Type of Reporting Person* BK		
CUSIP No. 449623107  (1) Names of Reporting Persons.		
I.R.S. Identification Nos. of	above persons (entities only).	
BARCLAYS GLOBAL FUND ADVISORS		
<pre>(2) Check the appropriate box if a mem (a) / / (b) /X/</pre>	ber of a Group*	
(3) SEC Use Only		
(4) Citizenship or Place of Organizati U.S.A.	on	
Number of Shares Beneficially Owned	(5) Sole Voting Power 504,905	
by Each Reporting Person With	(6) Shared Voting Power -	
	(7) Sole Dispositive Power 504,905	
	(8) Shared Dispositive Power -	
<pre>(9) Aggregate Amount Beneficially Owne</pre>	d by Each Reporting Person	
(10) Check Box if the Aggregate Amount	in Row (9) Excludes Certain Shares*	

(11) Percent of Class Represented by Amoun 2.83%	t in Row (9)
(12) Type of Reporting Person* IA	
CUSIP No. 449623107	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of abov	e persons (entities only).
BARCLAYS GLOBAL INVESTORS, LTD	
<pre>(2) Check the appropriate box if a member (a) / / (b) /X/</pre>	of a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization England	
Number of Shares Beneficially Owned	(5) Sole Voting Power 9,992
by Each Reporting Person With	(6) Shared Voting Power -
	(7) Sole Dispositive Power 9,992
	(8) Shared Dispositive Power -
(9) Aggregate 9,992	
(10) Check Box if the Aggregate Amount in	Row (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amoun 0.06%	t in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 449623107	
<pre>(1) Names of Reporting Persons. I.R.S. Identification Nos. of abov</pre>	e persons (entities only).

BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED

\_\_\_\_\_ (2) Check the appropriate box if a member of a Group\* (a) / / (b) /X/ \_\_\_\_\_ \_\_\_\_\_ (3) SEC Use Only \_\_\_\_\_ (4) Citizenship or Place of Organization Japan \_\_\_\_\_ \_\_\_\_\_ Number of Shares (5) Sole Voting Power Beneficially Owned \_ by Each Reporting \_\_\_\_\_ Person With (6) Shared Voting Power \_\_\_\_\_ (7) Sole Dispositive Power \_ \_\_\_\_\_ (8) Shared Dispositive Power \_ \_\_\_\_\_ (9) Aggregate \_ \_\_\_\_\_ (10) Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares\* \_\_\_\_\_ (11) Percent of Class Represented by Amount in Row (9) 0.00% \_\_\_\_\_ (12) Type of Reporting Person\* BK \_\_\_\_\_ CUSIP No. 449623107 \_\_\_\_\_ \_\_\_\_\_ (1) Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only). BARCLAYS GLOBAL INVESTORS JAPAN LIMITED \_\_\_\_\_ (2) Check the appropriate box if a member of a Group\* (a) / / (b) /X/ \_\_\_\_\_ (3) SEC Use Only \_\_\_\_\_ (4) Citizenship or Place of Organization Japan \_\_\_\_\_ \_\_\_\_\_ Number of Shares (5) Sole Voting Power Beneficially Owned \_\_\_\_\_ by Each Reporting Person With (6) Shared Voting Power

	(7) Sole Dispositive Power -
	(8) Shared Dispositive Power -
(9) Aggregate	
(10) Check Box if the Aggregate Amount in Row	
<pre>(11) Percent of Class Represented by Amount i</pre>	
(12) Type of Reporting Person*	
ITEM 1(A). NAME OF ISSUER	

IHOP CORP \_\_\_\_\_ ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES ITEM 1(B). 450 N BRAND BLVD 3RD FL GLENDALE, CA 91203-1903 ------\_\_\_\_\_ ITEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, NA \_\_\_\_\_ ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105 \_\_\_\_\_ ITEM 2(C). CITIZENSHIP U.S.A ------\_\_\_\_\_ ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock \_\_\_\_\_ \_\_\_\_\_ ITEM 2(E). CUSIP NUMBER 449623107 \_\_\_\_\_ \_\_\_\_\_ 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 (15 U.S.C. 78o). (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c). (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c). (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8). (e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E). (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F). (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G). (h) // A savings association as defined in section 3(b) of the Federal Deposit

<ul> <li>Insurance Act (12 U.S.C. 1813).</li> <li>(i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).</li> <li>(j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)</li> </ul>			
ITEM 1(A). IHOP CC	NAME OF ISSUER RP		
	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 450 N BRAND BLVD 3RD FL GLENDALE, CA 91203-1903		
	NAME OF PERSON(S) FILING BARCLAYS GLOBAL FUND ADVISORS		
ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105		
ITEM 2(C).	CITIZENSHIP U.S.A		
ITEM 2(D).	TITLE OF CLASS OF SECURITIES Common Stock		
ITEM 2(E).	CUSIP NUMBER 449623107		
OR 13D-2(B), CH (a) // Broker (15 U.S (b) // Bank as (c) // Insuran (15 U.S (d) // Investm Company (e) /X/ Investm (f) // Employe 240.13d (g) // Parent 240.13d (h) // A savin Insuran (i) // A churc company (15U.S. (j) // Group,	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), ECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act (.C. 780). defined in section 3(a) (6) of the Act (15 U.S.C. 78c). cee Company as defined in section 3(a) (19) of the Act (.C. 78c). ment Company registered under section 8 of the Investment Act of 1940 (15 U.S.C. 80a-8). ment Adviser in accordance with section 240.13d(b)(1)(ii)(E). ee Benefit Plan or endowment fund in accordance with section (-1(b)(1)(ii)(F). Holding Company or control person in accordance with section (-1(b)(1)(ii)(G). gs association as defined in section 3(b) of the Federal Deposit ice Act (12 U.S.C. 1813). th plan that is excluded from the definition of an investment under section 3(c)(14) of the Investment Company Act of 1940 C. 80a-3). in accordance with section 240.13d-1(b)(1)(ii)(J)		
ITEM 1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 450 N BRAND BLVD 3RD FL		
ITEM 2(A).	GLENDALE, CA 91203-1903 NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, LTD		

### ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Murray House 1 Royal Mint Court LONDON, EC3N 4HH \_\_\_\_\_ ITEM 2(C). CITIZENSHIP England \_\_\_\_\_ \_\_\_\_\_ ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock \_\_\_\_\_ \_\_\_\_\_ ITEM 2(E). CUSIP NUMBER 449623107 \_\_\_\_\_ 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 (15 U.S.C. 780). (b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c). (c) // Insurance Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c). (d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8). (e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E). (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F). (g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G). (h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813). (i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3). (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J) NAME OF ISSUER ITEM 1(A). IHOP CORP \_\_\_\_\_ ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 450 N BRAND BLVD 3RD FL GLENDALE, CA 91203-1903 \_\_\_\_\_ ITEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor 1-1-39 Hiroo Shibuya-Ku Tokyo 150-0012 Japan \_\_\_\_\_ ITEM 2(C). CITIZENSHIP Japan \_\_\_\_\_ \_\_\_\_\_ ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock \_\_\_\_\_ \_\_\_\_\_ ITEM 2(E). CUSIP NUMBER 449623107 \_\_\_\_\_ 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

<ul> <li>(15 U.S.C. 780).</li> <li>(b) /X/ Bank as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).</li> <li>(c) // Investment Company as defined in section 3(a) (19) of the Act (15 U.S.C. 78c).</li> <li>(d) // Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).</li> <li>(e) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).</li> <li>(f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).</li> <li>(g) // Parent Holding Company or control person in accordance with section 240.13d-1(b)(1)(ii)(G).</li> <li>(h) // A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).</li> <li>(i) // A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3).</li> <li>(j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)</li> </ul>				
	NAME OF ISSUER IHOP CORP			
ITEM 1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 450 N BRAND BLVD 3RD FL GLENDALE, CA 91203-1903			
	NAME OF PERSON(S) FILING S GLOBAL INVESTORS JAPAN LIMITED			
ITEM 2(B).	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Ebisu Prime Square Tower 8th Floor 1-1-39 Hiroo Shibuya-Ku Tokyo 150-8402 Japan			
ITEM 2(C).	CITIZENSHIP Japan			
ITEM 2(D).	TITLE OF CLASS OF SECURITIES Common Stock			
 ITEM 2(E).	CUSIP NUMBER 449623107			
OR 13D-2(B), CHE (a) // Broker c (15 U.S.	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), ECK WHETHER THE PERSON FILING IS A or Dealer registered under Section 15 of the Act .C. 78o). defined in section 3(a) (6) of the Act (15 U.S.C. 78c).			

ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a)	Amount B	eneficially Owned: 909,762
(b)	Percent	of Class: 5.10%
(c)	Number o (i)	f shares as to which such person has: sole power to vote or to direct the vote 864,026
	(ii)	
	(iii)	sole power to dispose or to direct the disposition of 909,762
	(iv)	shared power to dispose or to direct the disposition of -
If th the perce	nis state reporting ent of th 6. OWNER The s econo	SHIP OF FIVE PERCENT OR LESS OF A CLASS ment is being filed to report the fact that as of the date hereof person has ceased to be the beneficial owner of more than five e class of securities, check the following. // SHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON hares reported are held by the company in trust accounts for the mic benefit of the beneficiaries of those accounts. See also 2(a) above.
WHICH		
ITEM	8. IDENT	Not applicable IFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP Not applicable
ITEM	9. NOTIC	E OF DISSOLUTION OF GROUP Not applicable
ITEM	10.	CERTIFICATION

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

#### 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.

January 31, 2007

Date

\_\_\_\_\_

Signature

Robert J. Kamai

Principal

Name/Title