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CORPORATE OFFICE

April 3, 2003

VIA REGISTERED MAIL
RETURN RECEIPT REQUESTED

Top-Hat Plan Exemption
Room N-5644
U.S. Department of Labor
200 Constitution Ave N.W.
Washington, D.C. 20210

Re: **IHOP Corporation Deferred Compensation Plan (the "Plan")**

Ladies and Gentlemen:

In recognition of the adoption of the Plan on **January 1, 2003**, in order to comply with any applicable requirements of the alternative reporting and disclosure method under Section 110 of the Employee Retirement Income Security act of 1974, as amended, applicable to certain pension plans for a select group of management or highly compensated employees as set forth in Section 2520.104-23 of the U.S. Department of Labor Regulations, the following information is provided by the undersigned:

1. The Name of the employer is **IHOP Corporation** (The "Employer"). The Employer is sponsor of the Plan.
2. The mailing address of the Employer is:

**450 N. Brand Boulevard
Glendale, CA 91203**
3. The employer identification number (EIN) of the Employer is 95-3038279
4. The purpose of the Plan is to encourage the long-term commitment of certain selected key employees by permitting deferrals of base compensation and any bonus in order to provide for retirement and other contingencies.
5. The employer maintains **one (1)** plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
6. It is estimated that approximately **thirty (30)** employees are currently eligible to participate in the Plan.



-----CORPORATE OFFICE

The Employer will provide a copy of the Plan to your office upon request.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Please contact the undersigned if you have questions or desire anything further at this time.

Sincerely,

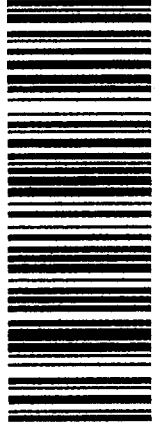
A handwritten signature in black ink that reads "Ron Lev". The signature is written in a cursive, flowing style.

Ron Lev
Director, Compensation, Benefits & HRIS
IHOP Corp.

CORP.

CORPORATE OFFICE
3rand Boulevard • 7th Floor • Glendale, CA 91203-2306

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