



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 17, 2023

Vance Chang
Chief Financial Officer
Dine Brands Global, Inc.
450 North Brand Boulevard
Glendale, CA 91203

Re: Dine Brands Global, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Filed March 1, 2023
File No. 001-15283

Dear Vance Chang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services