

## Use of Non-U.S. GAAP Financial Information and Reconciliation to Comparable GAAP Number

The Company uses certain financial information, such as Adjusted Debt and EBITDAR, which are not derived in accordance with generally accepted accounting principles ("GAAP"). The Company manages its debt levels to a ratio of Adjusted Debt to EBITDAR, as shown on the attached tables. The Company believes that the ratio of Adjusted Debt to EBITDAR is a useful supplemental measure as it provides an indication of the results generated by the Company and its level of indebtedness in relation to its capital structure. The Company's debt covenants are measured against this non-GAAP financial measure.

Non-GAAP financial measures should be considered in addition to, not as a substitute for, total debt, net income or other measures of financial performance prepared in accordance with GAAP. The Company's method of determining the foregoing non-GAAP financial measure may differ from other companies and accordingly such non-GAAP financial measure may not be comparable to measures used by other companies.

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### Reconciliation of Adjusted Debt to EBITDAR

Adjusted Debt to EBITDAR as of December 29, 2009

Current and long-term debt and capital leases	\$	101,425
Lease-Debt equivalent *		168,856
Letters of credit		3,747
Adjusted debt	\$	274,028
Net income – GAAP basis	\$	47,479
Impairment and closing costs		3,000
Interest expense		3,273
Income taxes		23,491
Depreciation and amortization		41,822
Rent expense		21,107
Share-based compensation expense		7,493
Pre-opening expense		5,813
EBITDAR	\$	153,478
Adjusted Debt to EBITDAR		1.79x

\*Amount equals 8 times the total annual rent and has been adjusted to reflect a full year impact from any restaurants acquired from franchisees during the trailing four quarters.