

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

We use certain financial information, such as Adjusted Debt and EBITDAR, which are not derived in accordance with generally accepted accounting principles ("GAAP"). We manage our debt levels to a ratio of Adjusted Debt to EBITDAR, as shown on the attached tables. We believe that the ratio of Adjusted Debt to EBITDAR is a useful supplemental measure as it provides an indication of the results generated by us and our level of indebtedness in relation to our capital structure. Our 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. Our 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.

Reconciliation of Adjusted Debt to EBITDAR

Adjusted Debt to EBITDAR as of March 30, 2010

Current and long-term debt and capital leases	\$	89,366
Lease-Debt equivalent *		171,832
Letters of credit		3,747
Adjusted debt	\$	264,945
Net income – GAAP basis	\$	52,386
Impairment and closing costs		3,244
Interest expense		3,147
Income taxes		26,383
Depreciation and amortization		41,688
Rent expense		21,479
Share-based compensation expense		7,362
Pre-opening expense		4,634
EBITDAR	\$	160,323
Adjusted Debt to EBITDAR		1.65x

*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.