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.

Reconciliation of Adjusted Debt to EBITDAR

Adjusted Debt to EBITDAR as of September 29, 2009

Current and long-term debt and capital leases	$	126,483
Lease-Debt equivalent *		165,504
Letters of credit		4,012
Adjusted debt	$	295,999
Net income – GAAP basis	$	44,910
Impairment and closing costs		1,124
Interest expense		4,026
Income taxes		21,474
Depreciation and amortization		42,110
Rent expense		20,688
Share-based compensation expense		7,808
Pre-opening expense		7,042
EBITDAR	$	149,182
Adjusted Debt to EBITDAR		1.98x

*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.