

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **February 21, 2008**

RED ROBIN GOURMET BURGERS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

0-49916
(Commission file number)

84-1573084
(I.R.S. Employer
Identification Number)

6312 S. Fiddler's Green Circle, Suite 200N
Greenwood Village, Colorado
(Address of principal executive offices)

80111
(Zip Code)

Registrant's telephone number, including area code: **(303) 846-6000**

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 Results of Operations and Financial Condition.

On February 21, 2008, Red Robin Gourmet Burgers, Inc. (the "Company") filed a Current Report on Form 8-K (the "Prior 8-K") disclosing, among other things, that the Company had issued a press release describing selected financial results of the Company for the fourth quarter and year ended December 30, 2007. The press release was filed as Exhibit 99.1 to the Prior 8-K.

The Company subsequently learned that one of the tables in the press release filed with the Prior 8-K contained an inadvertent mistake. Specifically, in the Condensed Consolidated Balance Sheets table attached to the press release, the "Property and equipment, net" line item should have read "\$399,270" as of December 30, 2007, rather than "\$399,207". The Company corrected and re-released the press release on February 21, 2008. A copy of the corrected page of the press release is included as Exhibit 99.1 to this Form 8-K/A.

The information incorporated by reference in Item 2.02 of this Form 8-K/A and the Exhibit 99.1 attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	Corrected page of the Red Robin Gourmet Burgers, Inc. Press Release, dated February 21, 2008

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 22, 2008

RED ROBIN GOURMET BURGERS, INC.

By: /s/ Katherine L. Scherping
Katherine L. Scherping, Chief Financial Officer

3

EXHIBIT INDEX

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4

RED ROBIN GOURMET BURGERS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS
(In thousands, except share amounts)
(Unaudited)

	December 30, 2007	December 31, 2006
Assets:		
Current Assets:		
Cash and cash equivalents	\$ 12,914	\$ 2,762
Accounts receivable, net	4,751	3,305
Inventories	10,367	8,486
Prepaid expenses and other current assets	9,246	5,885
Income tax receivable	4,760	5,862
Deferred tax asset	3,159	2,156
Restricted current assets—marketing funds	2,095	827
Total current assets	<u>47,292</u>	<u>29,283</u>
Property and equipment, net	399,270	351,736
Goodwill	56,299	43,496
Intangible assets, net	41,059	22,772
Other assets, net	4,869	3,311
Total assets	<u>\$ 548,789</u>	<u>\$ 450,598</u>
Liabilities and Stockholders' Equity:		
Current Liabilities:		
Trade accounts payable	\$ 9,263	\$ 6,312
Construction related payables	13,416	17,839
Accrued payroll and payroll related liabilities	29,146	19,144
Unredeemed gift certificates	10,789	9,374
Accrued liabilities	19,404	15,036
Accrued liabilities—marketing funds	2,095	827
Current portion of term loan notes payable	11,250	—
Current portion of long-term debt and capital lease obligations	558	1,630
Total current liabilities	<u>95,921</u>	<u>70,162</u>
Deferred rent	21,728	18,076
Long-term portion of term loan notes payable	133,125	—
Other long-term debt and capital lease obligations	8,813	112,341
Other non-current liabilities	4,760	6,486
Total liabilities	<u>264,347</u>	<u>207,065</u>
Commitments and contingencies		
Stockholders' Equity:		
Common stock	17	17
Treasury stock	(83)	(83)
Paid-in capital	156,928	146,614
Retained earnings	127,580	96,985
Total stockholders' equity	<u>284,442</u>	<u>243,533</u>
Total liabilities and stockholders' equity	<u>\$ 548,789</u>	<u>\$ 450,598</u>