

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 10-Q/A**

Amendment No. 1

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended April 19, 2020

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: 001-34851

**RED ROBIN GOURMET BURGERS, INC.**

(Exact name of registrant as specified in its charter)

Delaware

84-1573084

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification No.)

**6312 S. Fiddlers Green Circle, Suite 200N Greenwood Village, Colorado 80111**

(Address of principal executive offices) (Zip Code)

**(303) 846-6000**

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large Accelerated Filer	<input type="checkbox"/>	Accelerated Filer	<input type="checkbox"/>
Non-accelerated Filer	<input type="checkbox"/>	Smaller Reporting Company	<input type="checkbox"/>
		Emerging Growth Company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

Securities registered pursuant to Section 12(b) of the Exchange Act:

Title of each class	Trading symbol(s)	Name of each exchange on which registered
Common Stock, \$0.001 par value	RRGB	NASDAQ (Global Select Market)

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date:

As of June 8, 2020, there were 12,913,659 shares of the registrant's common stock, par value of \$0.001 per share outstanding.

## EXPLANATORY NOTE

The sole purpose of this Amendment No. 1 on Form 10-Q/A (the “Amendment”) to the Quarterly Report on Form 10-Q of Red Robin Gourmet Burgers, Inc. (the “Company”) for the fiscal quarter ended April 19, 2020 that was filed with the Securities and Exchange Commission (the “SEC”) on June 10, 2020 (the “Form 10-Q”) is to add this Explanatory Note disclosing that, as previously disclosed in the Company’s Current Report on Form 8-K as filed with the SEC on May 29, 2020 (the “Form 8-K”) and in accordance with the SEC’s order under Section 36 of the Exchange Act granting exemptions from specified provisions of the Exchange Act and certain rules thereunder (Release No. 34-88318), as superseded by a subsequent order (Release No. 34-88465) issued on March 25, 2020 (collectively, the “Order”), the Company is relying on the relief provided by the Order to delay filing its Quarterly Report on Form 10-Q for the quarterly period ended April 19, 2020.

The Company experienced significant disruptions to its business due to the COVID-19 pandemic and related mandated social distancing and shelter-in-place orders, resulting in previously disclosed temporary closures of 35 Company-owned restaurants across our portfolio and remaining locations shifted to an off-premise only operating model.

The considerable effect of the COVID-19 pandemic triggered the need to perform additional impairment assessments of our property and equipment, goodwill, and other intangible assets. Due to the effect of the COVID-19 pandemic, we recognized a material goodwill impairment totaling approximately \$95.4 million, and long lived asset impairment losses of approximately \$15.5 million in our Quarterly Report. Further, the March 19, 2020 passage of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) created an opportunity for the Company to carry back net operating losses, which in turn required us to analyze our realization of deferred tax assets related to our job tax credits. We recognized a valuation allowance of \$52 million on our deferred tax assets related to our job tax credits. These items represented a substantial undertaking due to the need to develop and analyze several best estimates and assumptions, compounded by the additional difficulty in forecasting operations during the COVID-19 pandemic, including future guest traffic, sales and operating results, discount and royalty rates, and volatility factors.

Due to the reporting impacts and disruption to our business of COVID-19, the Company was unable to complete the analyses described above in time to file its Quarterly Report by the original filing deadline. Accordingly, we relied on the Order to postpone the filing of our Quarterly Report to provide us with additional time to finalize these assessments and related disclosure.

No other changes have been made to the Quarterly Report on Form 10-Q, except that Part II, Item 6, is also being amended to refer to the updated Exhibit Index that is included herein for the purpose of including abbreviated officer certifications that are being filed herewith.

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**ITEM 6. Exhibits**

Exhibit Number	Description
<a href="#">31.1</a>	<a href="#">Rule 13a-14(a) Certification of Chief Executive Officer</a>
<a href="#">31.2</a>	<a href="#">Rule 13a-14(a) Certification of Chief Financial Officer</a>
<a href="#">32.1</a>	<a href="#">Section 1350 Certifications of Chief Executive Officer and Chief Financial Officer</a>
101	XBRL Exhibits

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**SIGNATURE**

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

\_\_\_\_\_  
June 15, 2020  
(Date)

RED ROBIN GOURMET BURGERS, INC.  
(Registrant)

By:

\_\_\_\_\_  
/s/ Lynn S. Schweinfurth  
Lynn S. Schweinfurth  
(Chief Financial Officer)

CEO CERTIFICATION

I, Paul Murphy, certify that:

- 1. I have reviewed this Quarterly Report on Form 10-Q/A of Red Robin Gourmet Burgers, Inc.; and
- 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

June 15, 2020

(Date)

/s/ Paul Murphy

Paul Murphy  
*Chief Executive Officer*

**CFO CERTIFICATION**

I, Lynn S. Schweinfurth, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q/A of Red Robin Gourmet Burgers, Inc.; and
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

June 15, 2020

(Date)

/s/ Lynn S. Schweinfurth

Lynn S. Schweinfurth  
*Chief Financial Officer*

**Written Statement  
Pursuant To  
18 U.S.C. Section 1350**

In connection with the Quarterly Report of Red Robin Gourmet Burgers, Inc. (the "Company") on Form 10-Q/A for the period ended April 19, 2020, as filed with the Securities and Exchange Commission on June 15, 2020 (the "Report"), the undersigned, Paul Murphy, Chief Executive Officer, and Lynn S. Schweinfurth, Chief Financial Officer, of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that;

- (a) the Quarterly Report on Form 10-Q/A for the period ended April 19, 2020 of the Company (the "Amendment to the Periodic Report") fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and
- (b) the information contained in the Amendment to the Periodic Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: June 15, 2020

/s/ Paul Murphy

\_\_\_\_\_  
Paul Murphy  
*Chief Executive Officer*

Dated: June 15, 2020

/s/ Lynn S. Schweinfurth

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Lynn S. Schweinfurth  
*Chief Financial Officer*

**A signed original of this written statement required by Section 906 has been provided to Red Robin Gourmet Burgers, Inc. and will be retained by Red Robin Gourmet Burgers, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.**

The foregoing certification is being furnished to the Securities and Exchange Commission pursuant to 18 U.S.C. Section 1350. It is not being filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and is not to be incorporated by reference into any filing of the Company, whether made before or after the date hereof, regardless of any general incorporation language in such filing.