# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2011**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 01/01/2010

**2a** Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

BEN'S RESTAURANT GROUP, INC.

209 WEST 38TH STREET, LOWER LEVEL
NEW YORK, NY 10018

**2b** Employer Identification Number (EIN)
11-3412619

**2c** Sponsor's telephone number
212-991-2052

**2d** Business code (see instructions)
722110

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/10/2012 | SCOTT W. SINGER |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
BEN'S RESTAURANT GROUP, INC.

209 WEST 38TH STREET, LOWER LEVEL
NEW YORK, NY 10018

**3b** Administrator's EIN
11-3412619

**3c** Administrator's telephone number
212-991-2052

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 242 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 198 |
| **b** | Retired or separated participants receiving benefits | **6b** | 4 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 12 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 214 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 215 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 122 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 7 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2A 2E 2F 2G 2J 2K 2S 2T 3D 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

| | | |
|---|---|---|
| **(1)** | X | **R** (Retirement Plan Information) |
| **(2)** | | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | |
|---|---|---|
| **(1)** | X | **H** (Financial Information) |
| **(2)** | | **I** (Financial Information – Small Plan) |
| **(3)** | | **A** (Insurance Information) |
| **(4)** | X | **C** (Service Provider Information) |
| **(5)** | X | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2011**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
BEN'S RESTAURANT GROUP, INC.

**D** Employer Identification Number (EIN)
11-3412619

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

CAPITAL RETIREMENT PLAN SERVICES

59-3092339

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 13 15 19 25 37 38 50 | NONE | 13683 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

## Part I Service Provider Information (continued)

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
BEN'S RESTAURANT GROUP, INC.

**D** Employer Identification Number (EIN)
11-3412619

**Part I** **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE GAC 25554

**b** Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT & INSTITUTIONAL SERVICES CO

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions) |
|---|---|---|
| 26-0142858-094 | C | 275334 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions) |
|---|---|---|
| | | |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

## Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

| | |
|---|---|
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |
| **a** Plan name | |
| **b** Name of plan sponsor | **c** EIN-PN |

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
BEN'S RESTAURANT GROUP, INC.

**D** Employer Identification Number (EIN)
11-3412619

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 12785 | 15324 |
| **(2)** Participant contributions | 1b(2) | 8434 | 4163 |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 3257 | 2657 |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 66826 | 62429 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | 275334 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 1927695 | 1729982 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | | |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 2018997 | 2089889 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | 622 | 107 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 622 | 107 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 2018375 | 2089782 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 69493 | |
| **(B)** Participants | 2a(1)(B) | 199615 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 269108 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| **(B)** U.S. Government securities | 2b(1)(B) | | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | 2619 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 2619 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 37674 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 37674 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -93691 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 215710 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 128301 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 128301 |
| **f** Corrective distributions (see instructions) | 2f | | 2219 |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | 13783 | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 13783 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 144303 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | 71407 |
| **l** Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: SCOTT SKIBBIE, INC. (2) EIN: 20-0851321

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | **4a** | X | | 85113 |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | **4b** | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | **4c** | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | **4d** | | X | |
| **e** | Was this plan covered by a fidelity bond? | **4e** | X | | 300000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | **4f** | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4g** | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4h** | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | **4i** | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | **4j** | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | **4k** | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | **4l** | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | **4m** | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | **4n** | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2011**

**This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** Name of plan
BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
BEN'S RESTAURANT GROUP, INC.

**D** Employer Identification Number (EIN)
11-3412619

## Part I Distributions

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1**

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 20-0937408

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. ..... **3**

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete items (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# BEN'S RESTAURANT GROUP

## Retirement Savings Plan

## FINANCIAL STATEMENTS

**DECEMBER 31, 2011**

**BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2011

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Scott Skibbie, Inc.
Certified Public Accountant

532 Montridge Court, Franklin, TN 37067
Phone: 931-434-6157
Fax: 866-211-1456

# INDEPENDENT AUDITORS' REPORT

Administrative Committee
Ben's Restaurant Group Retirement Savings Plan
209 West 38th Street, Lower Level
New York, NY 10018

We were engaged to audit the accompanying statement of net assets available for benefits of the Ben's Restaurant Group Retirement Savings Plan (the "Plan") as of December 31, 2011 and 2010 and the related statement of changes in net assets available for benefits and the schedules of assets held for investment purposes for the years ended December 31, 2011 and 2010. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by *29 CRF 2520.103-8* of the *Departments of Labor's Rules and Regulations for Reporting and Disclosure* under the *Employee Retirement Income Security Act of 1974*, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the cash and investment transactions and related income which was certified by TD Ameritrade Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2011 and 2010 that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Departments of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Scott A. Skibbie

July 31, 2012

**BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN**

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

| | 2011 | 2010 |
|---|---|---|
| ASSETS | | |
| Cash | $ 2,657 | $ 3,257 |
| Receivables | | |
| Employer contributions | 15,324 | 12,785 |
| Employee contributions | 4,163 | 8,434 |
| Participant notes | 62,429 | 66,826 |
| TOTAL RECEIVABLES | 81,916 | 88,045 |
| Investments, at fair value | | |
| Common collective trusts | 275,334 | - |
| Mutual funds | 1,729,982 | 1,927,695 |
| TOTAL INVESTMENTS | 2,005,316 | 1,927,695 |
| TOTAL ASSETS | 2,089,889 | 2,018,997 |
| LIABILITIES | | |
| Other Payables | 107 | 622 |
| TOTAL LIABILITIES | 107 | 622 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 2,089,782 | $ 2,018,375 |

The accompanying notes are an integral part of these statements

**BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR(s) ENDED DECEMBER 31, 2011 and 2010

| | 2011 | 2010 |
|---|---|---|
| ADDITIONS TO NET ASSETS | | |
| Contributions | | |
| Employer | $ 69,493 | $ 56,356 |
| Participants | 199,615 | 181,670 |
| Other (including rollovers) | - | - |
| TOTAL CONTRIBUTIONS | 269,108 | 238,026 |
| Interest on participant notes receivable | 2,619 | 3,664 |
| Investment income | | |
| Net appreciation in fair value of investments | - | 165,760 |
| Interest | - | 2,343 |
| Dividends | 37,674 | 12,896 |
| TOTAL INVESTMENT INCOME | 37,674 | 180,999 |
| TOTAL ADDITIONS TO NET ASSETS | 309,401 | 422,689 |
| DEDUCTIONS FROM NET ASSETS | | |
| Net depreciation in fair value of investments | 93,691 | - |
| Benefits paid to participants | 128,301 | 101,967 |
| Corrective Distributions | 2,219 | - |
| Administrative expenses | 13,783 | 12,313 |
| TOTAL DEDUCTIONS FROM NET ASSETS | 237,994 | 114,280 |
| NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS | 71,407 | 308,409 |
| TRANSFERS To (From) the PLAN | - | 1,709,966 |
| NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year | 2,018,375 | - |
| NET ASSETS AVAILABLE FOR BENEFITS - End of Year | $ 2,089,782 | $ 2,018,375 |

The accompanying notes are an integral part of these statements

## Note 1. DESCRIPTION OF PLAN

The following description of Ben's Restaurant Group Retirement Savings Plan (the "Plan") provides only general information. Users of the financial statements and supplemental schedules should refer to the Plan documents for a more complete description of the Plan's provisions.

**General:** The Plan is a defined contribution plan established to provide for contributions made under salary deferral agreements pursuant to Section 401(k) of the internal Revenue Code (the "Code"). The Plan covers substantially all eligible employees of Ben's Restaurant Group, Inc. and its wholly owned subsidiaries (collectively referred to as the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and is administered by a trustee appointed by the Board of Directors. The Plan was established on March 12, 2010.

**Eligibility:** Employees who have attained the age of 18 and completed at least one year of service with the Company are eligible to participate in the Plan on the first day of January and July of each year.

**Contributions:** Participants may make contributions via payroll deductions up to limits as defined in the Plan and other limits according to the Code. Elective deferrals can be made in whole percentages of compensation or in specific dollar amounts.

The Company may make matching contributions to the Plan, at its discretion, equal to a specified percent of the participant's deferral amounts. In addition, the Company may make an additional discretionary contribution to participants of the Plan as deemed appropriate. Contributions are subject to limitations as provided in the Code and as defined in the Plan.

**Participant Accounts:** Each participant's account is credited with the participant's contributions, the Company's matching contribution, an allocation of the Company's additional discretionary contribution, if any, and Plan earnings. Each participant's account is charged with Plan losses and expenses, if any. Allocations are based on participant account balances, as defined. The benefit to which a participant is entitled to is the benefit that can be provided from the participant's vested account.

## Note 1. DESCRIPTION OF PLAN (continued…)

**Investment Options:** Upon enrollment in the Plan, a participant may direct contributions to one or more investment options. Participants may change their investment options at any time at their discretion. See the accompanying schedule of assets held for a list of investment options currently available.

**Vesting:** Participants are immediately vested in their contributions, voluntary rollovers, and the actual allocated earnings thereon. Vesting in the Company's matching and discretionary contributions plus actual earnings thereon occurs under the following schedule:

| Years of Service | Vested Percentage |
|---|---|
| 1 | 20 % |
| 2 | 40 % |
| 3 | 60 % |
| 4 | 80 % |
| 5 | 100 % |

A participant will become 100% vested in the Company's matching and discretionary contributions under any of the following circumstances…

- Death before retirement date.
- Disability before retirement date.
- Attainment of normal retirement age.
- Termination of the Plan.

**Forfeitures:** Upon termination of employment the non-vested portion of a participant's account is forfeited. In the event that funds are forfeited, those forfeitures may be used to reduce the Company's matching contributions.

**Benefit Payments:** Upon reaching normal retirement age, termination of employment, death or disability, or termination of the Plan, the participant or beneficiary may elect to receive an amount equal to the value of the participant's vested interest in his or her account under several options. A participant may defer paying tax on some taxable payments by electing a rollover distribution.

Withdrawals may also be made in conjunction with IRS hardship distribution regulations.

**Participant Loans:** Participants may borrow from their fund accounts up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. Principal and interest are payable through weekly payroll deductions. Interest rates on participant loans approximate prevailing interest rates on bank loans of similar length of time and repayment terms. The loans are secured by the balance in the participant's account.

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting:** The financial statements of the Plan are prepared using the accrual method of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits and The Statements of Changes in Net Assets Available for Benefits are presented using the fair values of investments.

**Fair Value Measurements:** The FASB Accounting Standards codification Topic 820, *Fair Value Measurements and Disclosures* (ASC 820) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable market data by correlation or other means;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means;

If the assets or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued…)**

**Fair Value Measurements (continued…):** The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the valuation methodologies used at December 31, 2011 and 2010.

**Accounting Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

**Valuation of Investments:** The plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Investments in the insurance company general account are valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering credit worthiness of the issuer. Investments in the pooled separate accounts are valued indirectly based on observable prices for the underlying assets.

The preceding methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Purchases and sales of investments are recorded on the trade date. Income from investment in units of participation is recorded as earned and reinvested in the accounts. Income earned from investments and gains or losses on disposal of investments are recorded using the accrual method. Participant loans are valued at cost.

**Notes Receivable From Participants:** Notes receivable from participants are measured at their unpaid principal balance. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

## Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued…)

**Payment of benefits:** Benefits are recorded when paid.

**Administrative Expense:** The cost and expense of administering the Plan shall be paid, at the discretion of the Company, either directly by the Company or by the Plan through fees deducted from participant accounts.

## Note 3. CERTIFICATION OF INVESTMENT INFORMATION

TD Ameritrade Trust Company, the custodian of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investment information reflected on the accompanying statement of net assets available for benefits as of December 31, 2011, the statements of changes in net assets available for benefits for the year then ended, and the supplemental schedule of assets held as of December 31, 2011.

## Note 4. INVESTMENTS

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Common Collective Trusts | $ - | $ - | $ 275,334 | $ 275,334 |
| Mutual Funds | 1,729,982 | - | - | 1,729,982 |
| Total Investments | $ 1,729,982 | $ - | $ 275,334 | $ 2,005,316 |

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2011:

| | Common Collective Trust |
|---|---|
| Balance, Beginning of Year | $ - |
| Purchases, issuances and settlements | 275,334 |
| Balance, End of Year | $ 275,334 |

## Note 5. 5% REPORTABLE TRANSACTIONS

The investment balances that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2011 are as follows:

| | |
|---|---|
| Blackrock Health Sciences Ops Funds Instl | $ 111,039 |
| Davis New York Venture Fund Inc | 137,832 |
| Heartland Value Plus Fund Institutional | 164,045 |
| Metlife GAC 25554 - Fee Class 75 | 275,334 |
| MFS Government Securities Fund Class A | 141,793 |
| Munder Mid-Cap Core Growth Fund Class Y | 144,510 |
| T Rowe Price Retirement 2045 | 132,358 |
| Thornburg International Value Institution | 289,933 |

## Note 6. RECONCILIATION TO FORM 5500

Certain differences could exist between the recording of accruals for financial reporting purposes and IRS/Department of Labor's (DOL) Form 5500 purposes. As of and for the year ended December 31, 2011 there were no such differences.

## Note 7. SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 31, 2012, which is the date the financial statements were available to be issued.

## Note 8. TAX STATUS

Although the Plan has not received a determination letter from the Internal Revenue Service, it has adopted a pre-approved Prototype Plan. The Plan Administrator believes that the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

## Note 9. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts.

## Note 10. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

## Note 11. PARTIES-IN-INTEREST TRANSACTIONS

Administrative fees include investment fees, third party administrative fees, and other professional services, and are based on customary charges as shall be agreed to from time to time. Certain of these expenses are absorbed by the Plan sponsor. Certain administrative functions are performed by officers or employees of the Plan's sponsor. No such officer or employee receives compensation from the Plan.

**SUPPLEMENTAL INFORMATION**

**BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN**

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

DECEMBER 31, 2011

11-3412619 Plan # 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | TD Ameritrade | Blackrock Health Sciences Ops Funds Inst | $ 110,529 | $ 111,039 |
| | TD Ameritrade | Calamos Growth And Income Class A | 52,646 | 51,358 |
| | TD Ameritrade | Columbia Seligman Communications And Inf | 1,820 | 1,654 |
| | TD Ameritrade | Davis New York Venture Fund Inc | 145,419 | 137,832 |
| | TD Ameritrade | Dws Dreman Small Cap Value Fund Class A | 4,343 | 3,898 |
| | TD Ameritrade | Eaton Vance Large Cap Value Fund Class I | 26,400 | 24,924 |
| | TD Ameritrade | Franklin Custodian Utilities Fund Advisor | 1,864 | 2,070 |
| | TD Ameritrade | Franklin/Mutual Financial Services Class Z | 56,089 | 49,952 |
| | TD Ameritrade | Goldman Sachs High Yield Fund Institutional | 97,660 | 91,592 |
| | TD Ameritrade | Growth Fund Of America Class R-4 | 108,537 | 102,691 |
| | TD Ameritrade | Heartland Value Plus Fund Institutional | 188,900 | 164,045 |
| | TD Ameritrade | JP Morgan Market Expansion Index Fund Cl A | 26,993 | 24,468 |
| | TD Ameritrade | Metlife GAC 25554 - Fee Class 75 | 269,511 | 275,334 |
| | TD Ameritrade | MFS Government Securities Fund Class A | 136,714 | 141,793 |
| | TD Ameritrade | Morgan Stanley Institutional US Real Est Cl P | 20,813 | 21,728 |
| | TD Ameritrade | Munder Mid-Cap Core Growth Fund Class Y | 145,878 | 144,510 |
| | TD Ameritrade | Prudential Jennison Small Company Fund Cl A | 342 | 330 |
| | TD Ameritrade | RS Global Natural Resources Fund Class A | 1,345 | 1,236 |
| | TD Ameritrade | Rydex SGI Mid Cap Value Fund Class A | 94,152 | 85,910 |
| | TD Ameritrade | T Rowe Price Retirement 2015 | 12,247 | 11,836 |
| | TD Ameritrade | T Rowe Price Retirement 2020 | 17,575 | 16,941 |
| | TD Ameritrade | T Rowe Price Retirement 2025 | 15,538 | 14,858 |
| | TD Ameritrade | T Rowe Price Retirement 2030 | 65,282 | 62,370 |
| | TD Ameritrade | T Rowe Price Retirement 2035 | 5,806 | 5,499 |
| | TD Ameritrade | T Rowe Price Retirement 2040 | 36,961 | 35,148 |
| | TD Ameritrade | T Rowe Price Retirement 2045 | 142,971 | 132,358 |
| | TD Ameritrade | T Rowe Price Retirement Income | 9 | 9 |
| | TD Ameritrade | TD Bank USA MMDA | 2,657 | 2,657 |
| | TD Ameritrade | Thornburg International Value Institution | 336,531 | 289,933 |
| | Participant Loans | Various Interest Rates | - | 62,429 |
| | TOTAL ASSETS HELD | | | $ 2,070,402 |

**BEN'S RESTAURANT GROUP RETIREMENT SAVINGS PLAN**

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year)

DECEMBER 31, 2011

11-3412619 Plan # 002

| (a) Identity of Issue, borrower, lessor, or similar party | (b) Description of investment | (c) Costs of acquisitions | (d) Proceeds from dispositions |
|---|---|---|---|
| TD Ameritrade | Blackrock Health Sciences Ops Funds Inst | $ 9,828 | $ 33,813 |
| TD Ameritrade | Calamos Growth And Income Class A | 9,637 | 3,850 |
| TD Ameritrade | Columbia Seligman Communications And Inf | 15 | 970 |
| TD Ameritrade | Davis New York Venture Fund Inc | 6,653 | 11,264 |
| TD Ameritrade | DWS Dreman Small Cap Value Fund Class A | 17 | 2,481 |
| TD Ameritrade | Eaton Vance Large Cap Value Fund Class I | 219 | 3,740 |
| TD Ameritrade | Franklin Custodian Utilities Fund Advisor | 812 | 1,299 |
| TD Ameritrade | Franklin/Mutual Financial Services Class | 15,963 | 7,445 |
| TD Ameritrade | Goldman Sachs High Yield Fund Inst'l | 4,334 | 4,831 |
| TD Ameritrade | Growth Fund Of America Class R-4 | 7,395 | 18,732 |
| TD Ameritrade | Heartland Value Plus Fund Inst'l | 889 | 186,340 |
| TD Ameritrade | JP Morgan Market Expansion Index Fund Cl | 143 | 4,523 |
| TD Ameritrade | Keeley Small Cap Value Fund | 188,596 | 7,068 |
| TD Ameritrade | Metlife GAC 25554 - Fee Class 75 | 42,597 | 32,314 |
| TD Ameritrade | Mfs Government Securities Fund Class A | 12,132 | 10,326 |
| TD Ameritrade | Morgan Stanley Institutional US Real Est | 341 | 633 |
| TD Ameritrade | Munder Mid-Cap Core Growth Fund Class Y | 12,997 | 52,940 |
| TD Ameritrade | Prudential Jennison Small Company Fund C | 177 | 1 |
| TD Ameritrade | RS Global Natural Resources Fund Class A | 874 | 164 |
| TD Ameritrade | Rydex SGI Mid Cap Value Fund Class A | 5,867 | 1,593 |
| TD Ameritrade | T Rowe Price Retirement 2015 | 8,682 | 450 |
| TD Ameritrade | T Rowe Price Retirement 2020 | 10,572 | 35 |
| TD Ameritrade | T Rowe Price Retirement 2025 | 9,997 | 431 |
| TD Ameritrade | T Rowe Price Retirement 2030 | 28,013 | 1,143 |
| TD Ameritrade | T Rowe Price Retirement 2035 | 4,813 | 630 |
| TD Ameritrade | T Rowe Price Retirement 2040 | 23,495 | 69 |
| TD Ameritrade | T Rowe Price Retirement 2045 | 121,065 | 2,619 |
| TD Ameritrade | T Rowe Price Retirement Income | 7 | - |
| TD Ameritrade | TD Bank USA MMDA | 477,526 | 478,126 |
| TD Ameritrade | Thornburg International Value Inst'l | 32,244 | 57,957 |

Scott Skibbie, Inc.
Certified Public Accountant

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# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2011**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

**A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ___

**B** This return/report is: ☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).

**C** If the plan is a collectively-bargained plan, check here. ▶ ☐

**D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan Ben's Restaurant Group Retirement Savings Plan

**1b** Three-digit plan number (PN) ▶ 002

01/01/2010

**2a** Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

Ben's Restaurant Group, Inc.

209 West 38th Street, Lower Level

New York NY 10018

**2b** Employer Identification Number (EIN) 11-3412619

**2c** Sponsor's telephone number (212) 991-2052

**2d** Business code (see instructions) 722110

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| SIGN HERE | Signature of plan administrator | Date 10/1/12 | Scott W. Singer<br>Enter name of individual signing as plan administrator |
| SIGN HERE | Signature of employer/plan sponsor | Date 10/1/12 | Scott W. Singer<br>Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | Signature of DFE | Date | Enter name of individual signing as DFE |

**Attachment to 2011 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Ben's Restaurant Group Retirement Savings Plan **EIN:** 11-3412619
**Plan Sponsor's Name** Ben's Restaurant Group, Inc. **PN:** 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | TDAmeritrade | Blackrock Health Sciences Ops Funds Institutional | | 111,039 |
| | TDAmeritrade | Calamos Growth & Income Class A | | 51,358 |
| | TDAmeritrade | Columbia Seligman Communications and Information R | | 1,654 |
| | TDAmeritrade | Davis New York Venture Fund Inc | | 137,833 |
| | TDAmeritrade | DWS Dreman Small Cap Value Fund Class A | | 3,898 |
| | TDAmeritrade | Eaton Vance Large Cap Value Fund Class I | | 24,924 |
| | TDAmeritrade | Franklin Custodian Utilities Fund Advisor Class | | 2,070 |

**Attachment to 2011 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Ben's Restaurant Group Retirement Savings Plan **EIN:** 11-3412619
**Plan Sponsor's Name** Ben's Restaurant Group, Inc. **PN:** 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | TDAmeritrade | Franklin/Mutual Financial Services Class Z | | 49,952 |
| | TDAmeritrade | Goldman Sachs High Yield Fund Institutional | | 91,592 |
| | TDAmeritrade | Growth Fund of America Class R-4 | | 102,691 |
| | TDAmeritrade | JP Morgan Market Expansion Index Fund Class A | | 24,468 |
| | TDAmeritrade | Heartland Value Plus Instl Class | | 164,045 |
| | TDAmeritrade | MetLife GAC 25554 - Fee Class 75 | | 275,334 |
| | TDAmeritrade | MFS Government Securities Fund Class A | | 141,793 |

**Attachment to 2011 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Ben's Restaurant Group Retirement Savings Plan **EIN:** 11-3412619
**Plan Sponsor's Name** Ben's Restaurant Group, Inc. **PN:** 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | TDAmeritrade | Morgan Stanley Institutional US Real Estate Cl P | | 21,728 |
| | TDAmeritrade | Munder Mid-Cap Core Growth Fund Class Y | | 144,510 |
| | TDAmeritrade | Prudential Jennison Small Company Fund Class A | | 330 |
| | TDAmeritrade | RS Global Natural Resources Fund Class A | | 1,236 |
| | TDAmeritrade | RYDEX SGI Mid-Cap Value Fund Class A | | 85,810 |
| | TDAmeritrade | T Rowe Price Ret 2015 | | 11,836 |
| | TDAmeritrade | T Rowe Price Ret 2020 | | 16,941 |

**Attachment to 2011 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Ben's Restaurant Group Retirement Savings Plan **EIN:** 11-3412619
**Plan Sponsor's Name** Ben's Restaurant Group, Inc. **PN:** 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | TDAmeritrade | T Rowe Price Ret 2025 | | 14,858 |
| | TDAmeritrade | T Rowe Price Ret 2030 | | 62,370 |
| | TDAmeritrade | T Rowe Price Ret 2035 | | 5,499 |
| | TDAmeritrade | T Rowe Price Ret 2040 | | 35,148 |
| | TDAmeritrade | T Rowe Price Ret 2045 | | 132,358 |
| | TDAmeritrade | T Rowe Price Ret Income | | 9 |
| | TDAmeritrade | Thornburg International Value Institutional Cls | | 289,933 |

**Attachment to 2011 Form 5500**
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** Ben's Restaurant Group Retirement Savings Plan **EIN:** 11-3412619
**Plan Sponsor's Name** Ben's Restaurant Group, Inc. **PN:** 002

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | TDAmeritrade | TD Bank USA MMDA | | 2,657 |
| | Various | Participant Loans<br>3.25%-10% interest rate | | 62,429 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**Attachment to 2011 Form 5500**
**Schedule H, line 4a - Schedule of Delinquent Participant Contributions**

**Plan Name** Ben's Restaurant Group Retirement Savings Plan **EIN:** 11-3412619
**Plan Sponsor's Name** Ben's Restaurant Group, Inc. **PN:** 002

| | Total that Constitute Nonexempt Prohibitied Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: [X] | | 85,113 | | |