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

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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;
- [ ] 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
SPECIALTY RESTAURANTS CORPORATION 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/1996

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

SPECIALTY RESTAURANTS CORPORATION

8191 E KAISER BLVD
ANAHEIM, CA 92808

2b Employer Identification Number (EIN)
95-2547743

2c Sponsor's telephone number
714-279-6114

2d Business code (see instructions)
722511

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.	10/15/2014	JOHN TALLICHET
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	1885
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**	1649
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	101
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1750
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	1750
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	203
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	11
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 Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SPECIALTY RESTAURANTS CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPECIALTY RESTAURANTS CORPORATION

D Employer Identification Number (EIN)
95-2547743

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-6071399	70688	600659-000	203	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
13380	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

LPL FINANCIAL CORPORATION
PRODUCER MARY FRANCISCO
DEPT 92 9785 TOWNE CENTRE DR
SAN DIEGO, CA 92121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13380	0		3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	3860458

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	0
c	Premiums due but unpaid at the end of the year	6c	0
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	0

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE

b	Balance at the end of the previous year			7b	994105
c	Additions: (1) Contributions deposited during the year	7c(1)	79969		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	15868		
	(4) Transferred from separate account	7c(4)	4000		
	(5) Other (specify below)	7c(5)	10335		
	▶ LOAN REPAYMENT 10335.13				
	(6)Total additions			7c(6)	110172
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	1104277
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	30110		
	(2) Administration charge made by carrier	7e(2)	3642		
	(3) Transferred to separate account	7e(3)	58231		
	(4) Other (specify below)	7e(4)	64697		
	▶ EXCESS. CONT. REFUND 2183.55, LOAN REQUEST 62442.13, MISC. 71.22				
	(5) Total deductions			7e(5)	156680
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	947597

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan	**B** Three-digit plan number (PN) ▶	
SPECIALTY RESTAURANTS CORPORATION 401K PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
SPECIALTY RESTAURANTS CORPORATION	95-2547743	

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).. . . . . [X] 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

TRANSAMERICA FINANCIAL LIFE INSURAN

36-6071399

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

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

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)

TRANSAMERICA FINANCIAL LIFE INSURAN

36-6071399

(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?
15 37 52 62 64 67	RECORD KEEPER	20240	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

LPL FINANCIAL CORPORATION

95-2834236

(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?
22 23 53	BROKER	0	Yes [X] No [ ]	Yes [ ] No [X]	190	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

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(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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SPECIALTY RESTAURANTS CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SPECIALTY RESTAURANTS CORPORATION

D Employer Identification Number (EIN)
95-2547743

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: AEGON BALANCED RET ACCT

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-310	P	884255

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT INC

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-417	P	21685

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-356	P	821

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-018	P	234899

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-019	P	3541

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-295	P	62735

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GRO

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

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)
36-6071399-076	P	207267

a Name of MTIA, CCT, PSA, or 103-12 IE: NUVEEN REAL ESTATE SECURITIES

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-083	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57851

a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS OVERSEAS RET ACCT

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-091	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21402

a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INVESTMENT GRADE

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-094	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 102560

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL-CAP INDEX RET A

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-132	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 297908

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 201

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-134	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7862

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 202

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-135	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81906

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 203

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-163	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57349

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 204

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-164	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22256

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-165	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64842

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL STOCK MARKET IN

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-166	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 612871

a Name of MTIA, CCT, PSA, or 103-12 IE: ALGER CAPITAL APPRECIATION RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-138	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	56228
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS BALANCED RET ACCT			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-227	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	27603
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INV			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-232	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	284993
a Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL SHARES RET ACCT			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-239	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	41042
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO MID CAP CORE EQUITY RE			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-241	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	38101
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND OF			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-246	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	178028
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-255	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	26969
a Name of MTIA, CCT, PSA, or 103-12 IE: CALVERT EQUITY PORTFOLIO RET A			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-258	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	274
a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL JENNISON NATURAL RE			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-268	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	65667
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLOBAL BOND RET ACCT			
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY			
c EIN-PN 36-6071399-350	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	35325

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY GOVERNMENT BO

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-413	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76121

a Name of MTIA, CCT, PSA, or 103-12 IE: RIDGEWORTH LARGE CAP VALUE EQU

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-477	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 286747

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 205

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

c EIN-PN 36-6071399-505	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1351

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

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SPECIALTY RESTAURANTS CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPECIALTY RESTAURANTS CORPORATION

D Employer Identification Number (EIN)
95-2547743

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	169738	166764
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	3342135	3860458
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	994105	947597
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	4505978	4974819
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	4505978	4974819

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)	46490	
(B) Participants	2a(1)(B)	392788	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		439278
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	7367	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7367
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		743291
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		15868
d Total income. Add all **income** amounts in column (b) and enter total	2d		1205804
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	684457	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		684457
f Corrective distributions (see instructions)	2f		28127
g Certain deemed distributions of participant loans (see instructions)	2g		4463
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	3781	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	16135	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		19916
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		736963
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		468841
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: HUTCHINSON AND BLOODGOOD LLP **(2)** EIN: 95-0858589

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 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		411240
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	

			Yes	No	Amount
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		500000
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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
SPECIALTY RESTAURANTS CORPORATION 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SPECIALTY RESTAURANTS CORPORATION

D Employer Identification Number (EIN)
95-2547743

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** 0

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): 42-1445542 _____

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

SPECIALTY RESTAURANTS CORPORATION 401(k) PLAN

Financial Report

Years Ended December 31, 2013 and 2012

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-14
SUPPLEMENTAL SCHEDULES	
Schedule of Assets (Held at End of Year)	16
Schedule of Delinquent Participant Contributions and Loan Repayments	17

HUTCHINSON and BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

PKF
A PKF MEMBER FIRM

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Specialty Restaurants Corporation 401(k) Plan
Anaheim, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Specialty Restaurants Corporation 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor (DOL)'s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Transamerica Financial Life Insurance Company (Transamerica), the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that Transamerica holds the Plans' assets and executes investment transactions. The Plan Administrator has obtained a certification from Transamerica as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan Administrator by Transamerica is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements referred to in the first paragraph.

Other Matter – Supplemental Schedules

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and schedule of delinquent participant contributions and loan repayments for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by Transamerica, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Hutchinson and Bloodgood LLP

October 14, 2014

SPECIALTY RESTAURANTS CORPORATION 401(k) PLAN

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

	2013	2012
ASSETS		
Investments		
Transamerica Stable Value Advantage Ret Acct	**$ 947,597**	$ 994,105
Pooled separate accounts	**3,860,458**	3,342,135
	4,808,055	4,336,240
Receivables		
Employer contributions	**45,170**	46,488
Participant contributions	**27,664**	28,462
Notes receivable from participants	**166,764**	169,738
Total receivables	**239,598**	244,688
Total assets	**5,047,653**	4,580,928
LIABILITIES		
Excess contributions payable	**29,376**	28,127
Total liabilities	**29,376**	28,127
Net assets available for benefits	**$ 5,018,277**	$ 4,552,801

The Notes to Financial Statements are an integral part of these statements.

SPECIALTY RESTAURANTS CORPORATION 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2013

ADDITIONS:	
Additions to net assets attributed to:	
Investment income:	
Realized and unrealized gain on investments	$ 759,159
Interest on participant notes receivable	7,367
Contributions	
Participant contributions	391,990
Employer contributions	45,172
Total contributions	437,162
Total additions	1,203,688
DEDUCTIONS:	
Deductions from net assets attributed to:	
Benefits payments	688,920
Corrective distributions	29,376
Administrative and other expenses	19,916
Total deductions	738,212
Increase in net assets	465,476
Net assets available for benefits, beginning of year	4,552,801
Net assets available for benefits, end of year	$ 5,018,277

The Notes to Financial Statements are an integral part of this statement.

NOTE 1. DESCRIPTION OF PLAN

The following description of the Specialty Restaurants Corporation 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan, which was adopted by a resolution of the Board of Directors of Specialty Restaurants Corporation (the Company) effective August 1, 1996, and is subject to the requirements of the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code (IRC) of 1986, as amended. The Plan allows eligible employees the opportunity to participate in the salary deferral components of the Plan. The Plan was amended with respect to the adoption of Automatic Data Processing Prototype non-standardized 401(k) Plan, effective July 1, 2008. The effect of this adoption is to convert the existing contract to a new contract, which offers different investment options for participants to choose.

In June 2010, the Plan was amended and restated to adopt Volume Submitter Profit Sharing Plan with CODA. Additionally, the Plan engaged Transamerica Financial Life Insurance Company (Transamerica) as the record-keeper and custodian and Hicks Pension Services (Hicks) as the third-party administrator. The Plan assets were transferred to Transamerica in May 2010. During the year ended December 31, 2012, Transamerica replaced Hicks as the Plan's third-party administrator.

The Plan was amended and restated to adopt the Transamerica Financial Life Insurance Company Volume Submitter Profit Sharing Plan, effective January 1, 2013.

Eligibility: Eligibility for participation in the Plan requires that all participants must have attained 21 years of age, and have completed two months of service. All employees, except those covered by a collective bargaining agreement and nonresident aliens, are eligible to participate in the Plan.

Contributions: Participants may contribute up to fifty percent of pre-tax annual compensation, as defined by the Plan. The contribution is subject to a maximum of $17,500 for 2013. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions of $5,500 for 2013.

The Company will make salary deferral matching contributions to each participant's account on an annual basis. The matching contribution is based on a discretionary percentage determined by the Company. Participants who have completed 1,000 hours of service, are employed by the Company, and are participating at the end of the Plan year are eligible to share in the allocation of the Company's matching contribution. For 2013, the Company contributed 25% of the first 5% of salary contributions.

Qualified non-elective contributions may be permitted at the discretion of the Company. There was no qualified non-elective contribution for the year ended December 31, 2013.

Investment Elections: Each participant may direct that salary reduction contributions be invested in one or more of the available investment options.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Participant Accounts: Each participant's account is credited with the participant's contribution, the Company's contribution, allocation of earnings or losses from the participant's self-directed investments, and an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their contribution plus actual earnings thereon. Vesting in the Company's matching portion of their account plus actual earnings thereon is based on years of continuous service. Participants vest 20% per year of service and are 100% vested after five years of credited service.

Benefit Payments and Withdrawals: Employees who terminate their employment with the Company for reasons other than death, disability or retirement shall receive the vested portion of the Company's contribution portion of their accounts. In addition, participants shall receive their total elective salary deferral account balance, which are fully vested and non-forfeitable at all times.

Upon incurring a disability, retirement, or death, the participant's shares in the Plan would become fully vested and distributed to him or her or to the beneficiary. Upon termination of service, a participant, in general, will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account.

Forfeitures: Forfeitures of the Company's contributions may be used to reduce future Company contributions. Unallocated forfeiture balances as of December 31, 2013 and 2012 are $4,112 and $6,858, respectively. During the year ended December 31, 2013, $6,862 in forfeitures was used to reduce Company matching contributions. No forfeitures were used to reduce Company matching contributions for the year ended December 31, 2012.

Notes Receivable from Participants: Participants may borrow from their funds accounts, a minimum of $1,000 up to a maximum equal to or lesser of $50,000 or 50 percent of the vested account balance. The loans are secured by the vested balance in the participant's account, and bear interest at the prime rate of interest plus 2%. Principal and interest is paid ratably through payroll deductions. The term of loans shall not exceed five years, except for loans used to purchase the participant's principal residence where the term cannot exceed 30 years.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements of the Plan have been prepared under the accrual method of accounting.

Use of 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 net assets available for Plan benefits and changes therein. Actual results could differ from those estimates.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition: Investments are reported at fair value, except for the benefit responsive investment contract, which is valued at contract 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. See Note 12 for discussion of fair value measurement.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits: Benefits are recorded when paid.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Administrative Expenses: The majority of administrative expenses incurred by the Plan are absorbed by the Company. Expenses directly attributable to a particular participant are allocated to and paid from that participant's account.

Subsequent Events: The Plan has evaluated subsequent events through October 14, 2014, the date the financial statements were available to be issued and has determined that there are no subsequent events that would require recognition or disclosure in the financial statements.

NOTE 3. 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 those changes could materially affect the amounts reported in the statement of net assets available for Plan benefits.

The Plan held substantially all of its assets with one institution. In the event of the institution's failure, the Plan could be subject to losses in its funds to the extent of dollars invested in the funds.

NOTE 4. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, all participants would become fully vested in their account.

NOTE 5. FEDERAL INCOME TAXES

The Plan adopted a Volume Submitter Profit Sharing Plan with Transamerica that received a favorable opinion letter from the Internal Revenue Service (IRS), dated May 30, 2008, which stated that the Plan, as then designed, is acceptable under IRC Section 401 and the Plan is tax-exempt. The Plan has been amended since receipt of the determination letter. However, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan's policy is to recognize tax positions in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities. As of December 31, 2013, the Plan management has determined that the Plan had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. As of December 31, 2013, the Plan's annual tax filings for the prior three years are open for audit by the IRS.

NOTE 6. CERTIFIED INFORMATION

The financial information included in the Plan's financial statements as it relates to investment assets, investment transactions, investment income, notes receivable from participants, and the schedule of assets held at end of year, have been derived from information certified as complete and accurate by Transamerica, the custodian of the Plan, in accordance with Section 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA.

NOTE 7. PARTY-IN-INTEREST TRANSACTIONS

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. Transamerica Financial Life Insurance Company is both a third-party administrator and custodian. These transactions qualify as party-in-interest transactions.

NOTE 8. ADMINISTRATION OF PLAN ASSETS

The Plan's assets are held by the custodian of the Plan. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 9. INVESTMENTS

Investments at fair value, including those in excess of 5% of net assets available for Plan benefits, are as follows at December 31:

	2013		2012	
AEGON JP Morgan Balanced	$ 884,255	*	$ 829,567	*
Alger Capital Appreciation	56,228		32,897	
American Century Government Bond	76,121		108,623	
American Funds Europacific Growth	207,267		202,892	
American Funds Fundamental Investors	284,993	*	240,568	*
American Funds Growth Fund of America	178,028		175,545	
American Funds New Perspective	26,969		13,964	
Calvert Equity Portfolio	274		--	
Invesco Mid Cap Core Equity	38,101		21,661	
Janus Balanced	27,603		19,612	
Janus Overseas	21,402		20,452	
Loomis Sayles Investment Grade Bond	102,560		147,564	
Mutual Shares	41,042		26,077	
Nuveen Real Estate Securities	57,851		67,821	
Prudential Jennison Natural Resources	65,667		60,716	
Ridgeworth Large Cap Value Equity	286,747	*	233,580	*
Templeton Global Bond	35,325		34,132	
Vanguard Small-Cap Index	297,908	*	245,502	*
Vanguard Target Retirement 2010	7,862		8,828	
Vanguard Target Retirement 2015	821		468	
Vanguard Target Retirement 2020	81,906		63,697	
Vanguard Target Retirement 2025	234,899		181,658	
Vanguard Target Retirement 2030	57,349		64,774	
Vanguard Target Retirement 2035	3,541		1,818	
Vanguard Target Retirement 2040	22,256		18,219	
Vanguard Target Retirement 2045	62,734		49,960	
Vanguard Target Retirement 2050	64,842		41,743	
Vanguard Target Retirement 2055	1,351		52	
Vanguard Retirement Income	21,685		20,105	
Vanguard Total Stock Market Index	612,871	*	409,640	*
Transamerica Stable Value Advantage Ret Acct	947,597	*	994,105	*
Total investments	$ 4,808,055		$ 4,336,240	

* Represents investments in excess of 5% of net assets available for Plan benefits.

NOTE 9. INVESTMENTS (Continued)

During the year ended December 31, 2013, the Plan's investments (including realized gains and losses on investments bought and sold and unrealized gains and losses on investments held during the year) appreciated in fair value as follows:

	2013
Fully benefit responsive investment contract	$ 15,868
Pooled separate accounts	743,291
Net appreciation in fair value of investments	$ 759,159

NOTE 10. REFUND OF EXCESS CONTRIBUTIONS

The Plan failed the discrimination test for the years ended December 31, 2013 and 2012. Excess contributions amounting to $29,376 and $28,127 are recorded as a liability in the accompanying statements of net assets available for Plan benefits as of December 31, 2013 and 2012, respectively. The Plan refunded the 2013 excess contributions to its participants in 2014. The Plan refunded the 2012 excess contributions to its participants in 2013.

NOTE 11. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for Plan benefits per the financial statements to the Form 5500:

	2013	2012
Net assets available for Plan benefits per the financial statements	$ 5,018,277	$ 4,552,801
Less contributions receivable not included in Form 5500	72,834	74,950
Add excess contributions payable	29,376	28,127
Net assets available for Plan benefits per the Form 5500	$ 4,974,819	$ 4,505,978

The following is a reconciliation of increase in net assets per the financial statements to the Form 5500:

	2013
Increase in net assets per financial statements	$ 465,476
Add decrease in contributions receivable not included in Form 5500	2,116
Add increase in excess contributions payable	1,249
Increase in net assets per Form 5500	$ 468,841

NOTE 12. FAIR VALUE MEASUREMENTS

In accordance with the authoritative guidance on fair value measurements and disclosures, in conformity with accounting principles generally accepted in the United States of America, the Plan discloses the fair value of its investments in a 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 lowest priority to unobservable inputs (Level 3 measurements).

The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. When available, fair value is measured using Level 1 inputs.

Level 2 Valuations based on quoted prices in markets that are not active or quoted prices for similar assets or liabilities in active markets or for which all significant inputs are observable, either directly or indirectly, or inputs that are derived principally from or corroborated by observable market data by correlation or other means. The fair value of Transamerica Stable Value Advantage Retirement Account (fully benefit-responsive investment contract) and pooled separate accounts are determined using Level 2 inputs. Pooled separate accounts (PSA) are valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV of PSA is based on the readily available market value of its underlying investments. The PSA NAV is not a publicly-quoted price in an active market, therefore, the PSA are classified as Level 2 within the valuation hierarchy.

Level 3 Valuations based on inputs that are unobservable in the market and significant to the overall fair value measurement.

The asset's 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.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan management 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.

NOTE 12. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments as of December 31, 2013:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Fully benefit-responsive investment contract	$ --	$ 947,597	$ --	$ 947,597
Pooled Separate Accounts				
Bond	--	178,681	--	178,681
International Bond	--	35,325	--	35,325
Global Equity	--	26,969	--	26,969
Hybrid	--	933,543	--	933,543
International Equity	--	228,669	--	228,669
Large/Mid Blend Equity	--	935,965	--	935,965
Large/Mid Growth Equity	--	234,256	--	234,256
Large/Mid Value Equity	--	327,789	--	327,789
Small Company Equity	--	297,908	--	297,908
Specialty	--	123,792	--	123,792
Target Date Fund	--	537,561	--	537,561
Total Pooled Separate Accounts	--	3,860,458	--	3,860,458
Total investments at fair value	$ --	$ 4,808,055	$ --	$ 4,808,055

NOTE 12. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments as of December 31, 2012:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Fully benefit-responsive investment contract	$ --	$ 994,105	$ --	$ 994,105
Pooled Separate Accounts				
Bond	--	256,187	--	256,187
International Bond	--	34,132	--	34,132
Global Equity	--	13,964	--	13,964
Hybrid	--	869,284	--	869,284
International Equity	--	223,344	--	223,344
Large/Mid Blend Equity	--	671,869	--	671,869
Large/Mid Growth Equity	--	208,442	--	208,442
Large/Mid Value Equity	--	259,657	--	259,657
Small Company Equity	--	245,502	--	245,502
Specialty	--	128,537	--	128,537
Target Date Fund	--	431,217	--	431,217
Total Pooled Separate Accounts	--	3,342,135	--	3,342,135
Total investments at fair value	$ --	$ 4,336,240	$ --	$ 4,336,240

NOTE 13. INVESTMENT CONTRACT WITH TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

In 2010, the Plan entered into a fully benefit-responsive investment contract with Transamerica. Transamerica maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value, which equals fair value, as reported to the Plan by Transamerica. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may direct the withdrawal or transfer of all or a portion of their investment at contract value with no conditions, limits or restrictions.

There are no reserves against contract value for credit risk of Transamerica. Since the contract value equals fair value, the average yield earned by the Plan is equal to the crediting interest rates. The crediting interest rate was approximately 1.7% for 2013. Since the investment contract is not guaranteed, there is no stated minimum or maximum interest rate. Interest is credited, based upon the daily balance, at a rate that is the daily equivalent of the effective annual rate of interest applicable for each month. Such interest rates are reviewed on a semi-monthly basis for resetting.

As of December 31, 2013, the Company believes that the occurrence of an event that limits the ability of the investment to transact at contract value between Transamerica and a participant holding the investment is not probable.

NOTE 14. DELINQUENT PARTICIPANT CONTRIBUTIONS

As of December 31, 2013, the Company failed to remit, to the Plan, for certain payroll periods the employee contributions and loan repayments, within the period prescribed by the DOL regulations. The contributions and loan repayments totaled $411,240. Late contributions are considered a prohibited transaction. The Company will make contributions to the affected participants' accounts to compensate those participants of approximately $600 for potential lost income due to the delays.

Supplemental Schedules

SPECIALTY RESTAURANTS CORPORATION 401(k) PLAN

EIN: 95-2547743
Plan Number 001
2013 Form 5500, Schedule H, Line 4i Schedule of Assets (Held at End of Year)
December 31, 2013

(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
	AEGON JP Morgan Balanced	Pooled Separate Account		$ 884,255
	Alger Capital Appreciation	Pooled Separate Account		56,228
	American Century Government Bond	Pooled Separate Account		76,121
	American Funds Europacific Growth	Pooled Separate Account		207,267
	American Funds Fundamental Investors	Pooled Separate Account		284,993
	American Funds Growth Fund of America	Pooled Separate Account		178,028
	American Funds New Perspective	Pooled Separate Account		26,969
	Calvert Equity Portfolio	Pooled Separate Account		274
	Invesco Mid Cap Core Equity	Pooled Separate Account		38,101
	Janus Balanced	Pooled Separate Account		27,603
	Janus Overseas	Pooled Separate Account		21,402
	Loomis Sayles Investment Grade Bond	Pooled Separate Account		102,560
	Mutual Shares	Pooled Separate Account		41,042
	Nuveen Real Estate Securities	Pooled Separate Account		57,851
	Prudential Jennison Natural Resources	Pooled Separate Account		65,667
	Ridgeworth Large Cap Value Equity	Pooled Separate Account		286,747
	Templeton Global Bond	Pooled Separate Account		35,325
	Vanguard Small-Cap Index	Pooled Separate Account		297,908
	Vanguard Target Retirement 2010	Pooled Separate Account		7,862
	Vanguard Target Retirement 2015	Pooled Separate Account		821
	Vanguard Target Retirement 2020	Pooled Separate Account		81,906
	Vanguard Target Retirement 2025	Pooled Separate Account		234,899
	Vanguard Target Retirement 2030	Pooled Separate Account		57,349
	Vanguard Target Retirement 2035	Pooled Separate Account		3,541
	Vanguard Target Retirement 2040	Pooled Separate Account		22,256
	Vanguard Target Retirement 2045	Pooled Separate Account		62,734
	Vanguard Target Retirement 2050	Pooled Separate Account		64,842
	Vanguard Target Retirement 2055	Pooled Separate Account		1,351
	Vanguard Target Retirement Income	Pooled Separate Account		21,685
	Vanguard Total Stock Market Index	Pooled Separate Account		612,871
*	Transamerica Stable Value Advantage Ret Acct	Fully Benefit Responsive Contract		947,597
	Total investments			4,808,055
	Notes receivable from participants	Interest rates ranging from 4.25% to 5.25%, maturing through 2018, and collateralized by the balance of Participant's account.		166,764
	Total			$ 4,974,819

* Party-in-interest
** Cost information is not required for participant-directed investment and therefore, is not included.

SPECIALTY RESTAURANTS CORPORATION 401(k) PLAN

EIN: 95-2547743
Plan Number 001
2013 Form 5500, Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions and Loan Repayments
December 31, 2013

		Total that Constitute Nonexempt Prohibited Transactions			
Plan Year	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 2002-81
2012	$ 190,483	$ 190,483	$ --	$ --	$ --
2013	171,104	171,104	--	--	--
Total	$ 361,587	$ 361,587	$ --	$ --	$ --

		Total that Constitute Nonexempt Prohibited Transactions			
Plan Year	Participant Loan Repayments Transferred Late to Plan	Loan Repayments Not Corrected	Loan Repayments Corrected Outside VFCP*	Loan Repayments Pending Correction in VFCP*	Total Fully Corrected Under VFCP* and PTE 2002-81
2012	$ 25,152	$ 25,152	$ --	$ --	$ --
2013	24,501	24,501	--	--	--
Total	$ 49,653	$ 49,653	$ --	$ --	$ --
Grand Total	$ 411,240 **	$ 411,240	$ --	$ --	$ --

* Voluntary Fiduciary Correction Program

** Form 5500, Schedule H, Part IV, Line 4a

Attachment to 2013 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name:	Specialty Restaurants Corporation 401(k) Plan	EIN:	95-2547743
Plan Sponsor's Name:	Specialty Restaurants Corporation	PN:	001

	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	411240	0	0	0

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

Plan Name: Specialty Restaurants Corporation 401(k) Plan
Sponsor: Specialty Restaurants Corporation
EIN: 95-2547743
Plan #: 001

Plan Year: 01/01/2013 - 12/31/2013

(A)	(B)	(C)	(D)	(E)
	Identity of issue, borrower, lessor, or similar a party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
*	TRANSAMERICA LIFE INSURANCE COMPANY	STABLE VALUE ADV		$947,597
*	PARTICIPANT PLAN LOANS	PARTICIPANT PLAN LOANS - 1 - 5 YEARS INTEREST RANGE 1.60^ - 5.25%		$166,764
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	AEGON BALANCED RET ACCT		$884,255
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT INCOME RET ACCT		$21,685
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2015 RET ACCT		$821
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2025 RET ACCT		$234,899
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2035 RET ACCT		$3,541
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2045 RET ACCT		$62,734
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	AMERICAN FUNDS EUROPACIFIC GROWTH RET ACCT		$207,267
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	NUVEEN REAL ESTATE SECURITIES RET ACCT		$57,851
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	JANUS OVERSEAS RET ACCT		$21,402
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	LOOMIS SAYLES INVESTMENT GRADE BOND RET ACCT		$102,560
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD SMALL-CAP INDEX RET ACCT		$297,908
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2010 RET ACCT		$7,862
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2020 RET ACCT		$81,906
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2030 RET ACCT		$57,349
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2040 RET ACCT		$22,256
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2050 RET ACCT		$64,842
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TOTAL STOCK MARKET INDEX RET ACCT		$612,871
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	ALGER CAPITAL APPRECIATION RET ACCT		$56,228
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	JANUS BALANCED RET ACCT		$27,603
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	AMERICAN FUNDS FUNDAMENTAL INVESTORS RET ACCT		$284,993
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	MUTUAL SHARES RET ACCT		$41,042
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	INVESCO MID CAP CORE EQUITY RET ACCT		$38,101
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	AMERICAN FUNDS GROWTH FUND OF AMERICA RET ACCT		$178,028
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	AMERICAN FUNDS NEW PERSPECTIVE RET ACCT		$26,969
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	CALVERT EQUITY PORTFOLIO RET ACCT		$274
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	PRUDENTIAL JENNISON NATURAL RESOURCES RET ACCT		$65,667
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	TEMPLETON GLOBAL BOND RET ACCT		$35,325
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	AMERICAN CENTURY GOVERNMENT BOND RET ACCT		$76,121
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	RIDGEWORTH LARGE CAP VALUE EQUITY RET ACCT		$286,747
*	TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY	VANGUARD TARGET RETIREMENT 2055 RET ACCT		$1,351