

# SECURITIES AND EXCHANGE COMMISSION

## FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2013-03-04**  
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### FILED FOR

#### **RT Finance, Inc.**

CIK:[1568396](#) | IRS No.: [201187242](#) | State of Incorporation: **DE** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

#### **Quality Outdoor Services, Inc.**

CIK:[1568400](#) | IRS No.: [621551466](#) | State of Incorporation: **TN** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

#### **4721 RT of Pennsylvania, Inc.**

CIK:[1568401](#) | IRS No.: [631185374](#) | State of Incorporation: **PA** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

#### **RT Long Island Franchise, LLC**

CIK:[1568404](#) | IRS No.: [631204072](#) | State of Incorporation: **DE** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

#### **RT Louisville Franchise, LLC**

CIK:[1568405](#) | IRS No.: [721377151](#) | State of Incorporation: **DE** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

#### **RT Florida Equity, LLC**

CIK:[1568406](#) | IRS No.: [201187159](#) | State of Incorporation: **DE** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

#### **RT Louisville, Inc.**

CIK:[1568407](#) | IRS No.: [721381527](#) | State of Incorporation: **GA** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	<i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>

### RT McGhee-Tyson, LLC

CIK:1568408 | IRS No.: 621793508 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Michiana Franchise, LLC

CIK:1568409 | IRS No.: 631228739 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Franchise Acquisition, LLC

CIK:1568410 | IRS No.: 621811438 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Michigan Franchise, LLC

CIK:1568411 | IRS No.: 631228760 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Millington, LLC

CIK:1568412 | IRS No.: 621800875 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Minneapolis Franchise, LLC

CIK:1568413 | IRS No.: 631202746 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Indianapolis Franchise, LLC

CIK:1568414 | IRS No.: 621856016 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Jonesboro Club

CIK:1568415 | IRS No.: 621852726 | State of Incorp.:AR | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT KCMO Franchise, LLC

CIK:1568416 | IRS No.: 631197020 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT KCMO Kansas, Inc.

CIK:1568421 | IRS No.: 481208463 | State of Incorp.:KS | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Kentucky Restaurant Holdings, LLC

CIK:1568423 | IRS No.: 721527435 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Las Vegas Franchise, LLC

CIK:1568426 | IRS No.: 631214969 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Orlando Franchise, L.P.

CIK:1568428 | IRS No.: 621375105 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT One Percent Holdings, LLC

CIK:1568429 | IRS No.: 621856689 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT One Percent Holdings, Inc.

CIK:1568430 | IRS No.: 621852817 | State of Incorp.:DE | Fiscal Year End: 0530  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### RT Omaha Holdings, LLC

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801

CIK: <b>1568431</b>   IRS No.: <b>743028647</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		(865) 379-5700
<b>RT Omaha Franchise, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568432</b>   IRS No.: <b>631207442</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>Ruby Tuesday GC Cards, Inc.</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568451</b>   IRS No.: <b>208654931</b>   State of Incorp.: <b>CO</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RTTT, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568454</b>   IRS No.: <b>205389194</b>   State of Incorp.: <b>TX</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RTTA, L.P.</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568455</b>   IRS No.: <b>202560035</b>   State of Incorp.: <b>TX</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RTT Texas, Inc.</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568456</b>   IRS No.: <b>205382461</b>   State of Incorp.: <b>TX</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RTGC, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568457</b>   IRS No.: <b>820550770</b>   State of Incorp.: <b>CO</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT O'Toole, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568458</b>   IRS No.: <b>621800556</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT Northern California Franchise, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568459</b>   IRS No.: <b>621813723</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT Airport, Inc.</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568460</b>   IRS No.: <b>621793509</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT New York Franchise, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568461</b>   IRS No.: <b>631231154</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT New Hampshire Restaurant Holdings, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568463</b>   IRS No.: <b>721527438</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT New England Franchise, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568464</b>   IRS No.: <b>631214970</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT Minneapolis Holdings, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568466</b>   IRS No.: <b>621857189</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT Orlando, Inc.</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568481</b>   IRS No.: <b>621697231</b>   State of Incorp.: <b>GA</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		
<b>RT Portland Franchise, LLC</b>	Mailing Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801	Business Address 150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700
CIK: <b>1568483</b>   IRS No.: <b>621813724</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>		

<b>RTBD, Inc.</b> CIK: <b>1568490</b>   IRS No.: <b>460486505</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT South Florida Franchise, L.P.</b> CIK: <b>1568497</b>   IRS No.: <b>721373535</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT South Florida, Inc.</b> CIK: <b>1568498</b>   IRS No.: <b>621697232</b>   State of Incorp.: <b>GA</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Southwest Franchise, LLC</b> CIK: <b>1568499</b>   IRS No.: <b>631189715</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT St. Louis Franchise, LLC</b> CIK: <b>1568500</b>   IRS No.: <b>621856010</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Tampa Franchise, L.P.</b> CIK: <b>1568501</b>   IRS No.: <b>721375290</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Tampa, Inc.</b> CIK: <b>1568502</b>   IRS No.: <b>721380574</b>   State of Incorp.: <b>GA</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT West Palm Beach Franchise, L.P.</b> CIK: <b>1568503</b>   IRS No.: <b>631200359</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT West Palm Beach, Inc.</b> CIK: <b>1568504</b>   IRS No.: <b>631196980</b>   State of Incorp.: <b>GA</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Western Missouri Franchise, LLC</b> CIK: <b>1568505</b>   IRS No.: <b>621856082</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Denver Franchise, L.P.</b> CIK: <b>1568506</b>   IRS No.: <b>631192621</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Smith, LLC</b> CIK: <b>1568531</b>   IRS No.: <b>621800557</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Arkansas Club, Inc.</b> CIK: <b>1568536</b>   IRS No.: <b>710814308</b>   State of Incorp.: <b>AR</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Restaurant Services, LLC</b> CIK: <b>1568538</b>   IRS No.: <b>201187283</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>Ruby Tuesday, LLC</b> CIK: <b>1568681</b>   IRS No.: <b>621821391</b>   State of Incorp.: <b>DE</b>   Fiscal Year End: <b>0530</b> Type: <b>UPLOAD</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700</i>
<b>RT Distributing, LLC</b>	Mailing Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>	Business Address <i>150 WEST CHURCH AVENUE MARYVILLE TN 37801</i>

CIK:**1568685** | IRS No.: **205696096** | State of Incorp.:**TN** | Fiscal Year End: **0530**  
Type: **UPLOAD**

(865) 379-5700

### **RT Detroit Franchise, LLC**

CIK:**1568686** | IRS No.: **631228738** | State of Incorp.:**DE** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### **RT Denver, Inc.**

CIK:**1568687** | IRS No.: **631192623** | State of Incorp.:**GA** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### **Wok Hay 2, LLC**

CIK:**1568689** | IRS No.: **260164934** | State of Incorp.:**DE** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### **Ruby Tuesday of Russellville, Inc.**

CIK:**1568690** | IRS No.: **262711601** | State of Incorp.:**AR** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### **Ruby Tuesday of Conway, Inc.**

CIK:**1568691** | IRS No.: **261209146** | State of Incorp.:**AR** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### **Ruby Tuesday of Bryant, Inc.**

CIK:**1568692** | IRS No.: **264146703** | State of Incorp.:**AR** | Fiscal Year End: **0530**  
Type: **UPLOAD**

Mailing Address	Business Address
150 WEST CHURCH AVENUE MARYVILLE TN 37801	150 WEST CHURCH AVENUE MARYVILLE TN 37801 (865) 379-5700

### **RUBY TUESDAY INC**

CIK:**68270** | IRS No.: **630475239** | State of Incorp.:**GA** | Fiscal Year End: **1007**  
Type: **UPLOAD**  
SIC: **5812** Eating places

Mailing Address	Business Address
150 W CHURCH ST MARYVILLE TN 37801	150 W CHURCH ST MARYVILLE TN 37801 2053443000



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

February 28, 2013

Via E-mail

James J. Buettgen  
President and Chief Executive Officer  
Ruby Tuesday, Inc.  
150 West Church Avenue  
Maryville, TN 37801

**Re: Ruby Tuesday, Inc.  
Registration Statement on Form S-4  
Filed February 7, 2013  
File No. 333-186506**

Dear Mr. Buettgen:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We note that you are registering the offer to exchange 7<sup>5</sup>/<sub>8</sub>% Senior Notes due 2020 in reliance on our position enunciated in Exxon Capital Holdings Corp., SEC No-Action Letter (April 13, 1988). See also Morgan Stanley & Co. Inc., SEC No-Action Letter (June 5, 1991) and Sherman & Sterling, SEC No-Action Letter (July 2, 1993). Accordingly, please provide us with a supplemental letter stating that you are registering the exchange offer in reliance on our position contained in these letters and include the representations contained in the Morgan Stanley and Sherman & Sterling no-action letters.

Signatures, page II-22

2. Please revise the second half of the signature block on page II-26 to have the principal executive officer, the principal financial officer, either the principal accounting officer or

the controller, and a majority of the board of directors or persons performing similar functions for the companies listed on that page sign in those indicated capacities. Similarly, please revise the second half of the signature block on pages II-50 through II-58 to have the majority of the board of directors or persons performing similar functions for the companies listed on each page sign in their indicated capacities.

### Exhibits

3. Please revise to include a consent of counsel for Saul Ewing LLP. Refer to Exhibit 5.7.

### Exhibit 5.1

4. Please have counsel revise to delete the assumptions in the last sentence in the third to the last paragraph of the letter, as it is inappropriate for counsel to make such assumptions.

### Exhibits 5.2 and 5.3

5. Please have counsel revise paragraph (vi) on page 2 of Exhibits 5.2 and 5.3 to remove the assumption regarding factual matters prior to the date of the opinion, as counsel must consider all material facts as of the date of the opinion.
6. Please have counsel revise the second to the last paragraph of Exhibits 5.2 and 5.3 to remove the words “may not be relied upon for any other purpose without prior written consent in each instance” and the second sentence in the paragraph. Counsel may not attempt to limit reliance. Similarly, please have counsel revise Exhibits 5.6 and 5.7 to remove the statement in the first sentence in the last paragraph in Exhibit 5.6 that the opinion “may not be disclosed to, quoted from or relied upon for any other purpose without my written consent” and the statement in the first sentence in paragraph 13(f) on page 7 in Exhibit 5.7 that the opinion “may not be used or relied upon for any other purpose,” as it is inappropriate for counsel to attempt to limit reliance.

### Exhibits 5.4 and 5.5

7. Please have counsel revise section (b) in the first paragraph on page 3 in Exhibit 5.4 and section (b) in the last paragraph on page 2 in Exhibit 5.5 to remove the assumption regarding compliance with state law, rules or regulations, as counsel must opine regarding Colorado law in Exhibit 5.4 and Kansas law in Exhibit 5.5.

### Exhibit 5.7

### Reviewed Documents, page 1

8. Please have counsel revise to delete the statement in the last paragraph in this section on page 2 that it has not reviewed any document that is referred to or incorporated by

reference into the Indenture or the documents listed. Such a limitation on the documents reviewed is not appropriate.

Assumptions, Qualifications and Limitations, page 3

9. Please have counsel revise to delete paragraphs 1(b), (g) and (h) on pages 3 and 4 as it is inappropriate for counsel to make such assumptions regarding its client.
10. Please have counsel revise paragraph 13(b) on page 7 to remove the limitation of the scope of the opinion to Pennsylvania laws that, “[in] its experience, are normally applicable to transactions of the type contemplated by the Indenture,” as such limitation is inappropriate.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.



James J. Buettgen  
Ruby Tuesday, Inc.  
February 28, 2013  
Page 4

Please contact Sonia Bednarowski at (202) 551-3666 or me at (202) 551-3859 with any questions.

Sincerely,

/s/ John Dana Brown

John Dana Brown  
Attorney Advisor

cc: Via E-mail  
Richard A. Drucker  
Davis Polk & Wardwell LLP