

October 5, 2010

Via Edgar Transmission and Federal Express

United States Securities and Exchange Commission  
Commission Division of Corporate Finance  
CF/AD 5  
100 F Street N.E.  
Washington D.C. 20549  
Mail Stop 3561  
Attention: David R. Humphrey, Branch Chief

**Re: Carrols Restaurant Group, Inc.**  
**File No. 001-33174**  
**Staff Comment Letter dated September 23, 2010**

Dear Mr. Humphrey:

Reference is made to that certain comment letter (the "Comment Letter") of the staff of the Securities and Exchange Commission (the "Commission"), dated September 23, 2010 (the "Comment Letter"), to our client, Carrols Restaurant Group, Inc. (the "Company"). On behalf of the Company, we hereby respectfully request an extension of the Company's obligation to file a response to the Comment Letter with the Commission for an additional ten business days to October 21, 2010.

If you have any questions regarding this request, please feel free to call me ((212) 940-8508) or Joseph A Zirkman, Vice President and General Counsel of the Company ((315) 424-0513 ext. 2333).

Sincerely,

/s/ Wayne A. Wald

Wayne A. Wald

cc: Mr. Paul Flanders  
Joseph A. Zirkman, Esq.  
Dana Brown  
Kristen Shifflet  
Margery Reich