

August 11, 2021

Anthony E. Hull  
Vice President, Chief Financial Officer and Treasurer  
Carrols Restaurant Group, Inc.  
968 James Street  
Syracuse, New York 13203

Group, Inc.

Fiscal Year Ended January 3, 2021  
2021

Re: Carrols Restaurant  
Form 10-K for the  
Filed March 11,  
File No. 001-33174

Dear Mr. Hull:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services