

June 26, 2023

Deborah M. Derby  
Chief Executive Officer  
Carrols Restaurant Group, Inc.  
968 James Street  
Syracuse, NY 13203

Group, Inc.

Statement on Form S-3

Re: Carrols Restaurant

Registration

Filed June 22, 2023  
File No. 333-272841

Dear Deborah M. Derby:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Palash I. Pandya