

September 26, 2019

Daniel T. Accordino  
Chief Executive Officer  
Carrols Restaurant Group, Inc.  
968 James Street  
Syracuse, New York 13203

Re: Carrols Restaurant Group, Inc.  
Form 10-K for the Fiscal Year Ended December 30, 2018  
Filed March 7, 2019  
Form 10-Q for the Fiscal Quarter Ended June 30, 2019  
Filed August 9, 2019  
File No. 001-33174

Dear Mr. Accordino:

We have completed our review of your filings. 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

Office of

Corporation Finance  
Transportation and Leisure