

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

Carrols Restaurant Group, Inc.
(Name of Issuer)

Common Stock, par value \$.01 per share
(Title of Class of Securities)

14574X104
(CUSIP Number)

David Goldman
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

April 15, 2024
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

1

NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Funds, LLC

I.D. No. 13-4044523

2

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3

SEC USE ONLY

4

SOURCE OF FUNDS (SEE INSTRUCTIONS)
00-Funds of investment advisory clients

5

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6

CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	:	7	SOLE VOTING POWER
	:		
SHARES	:		1,795,605 (Item 5)
	:		
BENEFICIALLY	:	8	SHARED VOTING POWER
	:		
OWNED	:		NONE
	:		
BY EACH	:	9	SOLE DISPOSITIVE POWER
	:		
REPORTING	:		1,795,605 (Item 5)
	:		
PERSON	:	10	SHARED DISPOSITIVE POWER
	:		
WITH	:		NONE
	:		

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,795,605 (Item 5)

12

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

3.27%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

CUSIP No. 14574X104

1 NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli & Company Investment Advisers, Inc. I.D. No. 13-3379374

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

Client Funds

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	462,550 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	462,550 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE
	:	

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

462,550 (Item 5)

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.84%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO, IA

1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)		I.D. No. 94-2975159
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)		
	(b)		
3	SEC USE ONLY		
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) WC		
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)		
6	CITIZENSHIP OR PLACE OF ORGANIZATION NV		
	NUMBER OF	: 7	SOLE VOTING POWER
		:	
	SHARES	:	30,000 (Item 5)
		:	
	BENEFICIALLY	: 8	SHARED VOTING POWER
		:	
	OWNED	:	NONE
		:	
	BY EACH	: 9	SOLE DISPOSITIVE POWER
		:	
	REPORTING	:	30,000 (Item 5)
		:	
	PERSON	:10	SHARED DISPOSITIVE POWER
		:	
	WITH	:	NONE
		:	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 30,000 (Item 5)		
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.05%		
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) 00-PRIVATE FOUNDATION		

I.D. No. 13-3056041

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)

(b)

3 SEC USE ONLY

NONE

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

Wyoming

SOLE VOTING POWER

$$:$$
$$\vdots$$

NONE (Item 5)

:

: 8

SHARED VOTING POWER

$$\vdots$$

⋮

NONE

$$:$$

: 9

SOLE DISPOSITIVE POWER

⋮

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NONE (Item 5)

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SHARED DISPOSITIVE POWER

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•

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NONE

•

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE (Item 5)

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) X

12

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO

1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)																																	
GAMCO Investors, Inc.		I.D. No. 13-4007862																																
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)																																		
(b)																																		
3	SEC USE ONLY																																	
4	Source of funds (SEE INSTRUCTIONS) None																																	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)																																	
6	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware																																	
<table><tr><td>NUMBER OF</td><td>:</td><td>7</td><td>SOLE VOTING POWER</td></tr><tr><td>SHARES</td><td>:</td><td></td><td>NONE (Item 5)</td></tr><tr><td>BENEFICIALLY</td><td>:</td><td>8</td><td>SHARED VOTING POWER</td></tr><tr><td>OWNED</td><td>:</td><td></td><td>NONE</td></tr><tr><td>BY EACH</td><td>:</td><td>9</td><td>SOLE DISPOSITIVE POWER</td></tr><tr><td>REPORTING</td><td>:</td><td></td><td>NONE (Item 5)</td></tr><tr><td>PERSON</td><td>:</td><td>10</td><td>SHARED DISPOSITIVE POWER</td></tr><tr><td>WITH</td><td>:</td><td></td><td>NONE</td></tr></table>			NUMBER OF	:	7	SOLE VOTING POWER	SHARES	:		NONE (Item 5)	BENEFICIALLY	:	8	SHARED VOTING POWER	OWNED	:		NONE	BY EACH	:	9	SOLE DISPOSITIVE POWER	REPORTING	:		NONE (Item 5)	PERSON	:	10	SHARED DISPOSITIVE POWER	WITH	:		NONE
NUMBER OF	:	7	SOLE VOTING POWER																															
SHARES	:		NONE (Item 5)																															
BENEFICIALLY	:	8	SHARED VOTING POWER																															
OWNED	:		NONE																															
BY EACH	:	9	SOLE DISPOSITIVE POWER																															
REPORTING	:		NONE (Item 5)																															
PERSON	:	10	SHARED DISPOSITIVE POWER																															
WITH	:		NONE																															
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON None (Item 5)																																	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) X																																	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.00%																																	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) HC, CO																																	
7																																		

1	NAMES OF REPORTING PERSONS	
	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)	
Associated Capital Group, Inc.		I.D. No. 47-3965991
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a)		
(b)		
3	SEC USE ONLY	
4	Source of funds (SEE INSTRUCTIONS)	
	NONE	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)	
6	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Delaware	
	NUMBER OF	: 7
	SHARES	:
	BENEFICIALLY	: 8
	OWNED	:
	By EACH	: 9
	REPORTING	:
	PERSON	: 10
	WITH	:
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	NONE (Item 5)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) X	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	
	0.00%	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)	
	HC, CO	
8		

Item 1.

Security and Issuer

The class of equity securities to which this statement on Schedule 13D relates is the Common Stock of Carrols Restaurant Group, Inc. (the “Issuer”), a Delaware corporation with principal offices located at 968 James Street, Syracuse, New York 13203.

Item 2.

Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by various entities which except for LICT Corporation (“LICT”) and CIBL, Inc. (“CIBL”), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds and as a registered broker-dealer. Certain of these entities may also make investments for their own accounts. Mario J. Gabelli (“Mario Gabelli”) is deemed to directly or indirectly control these entities through his ownership interest.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer.

Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. (“GGCP”), GGCP Holdings LLC (“GGCP Holdings”), GAMCO Investors, Inc. (“GBL”), Associated Capital Group, Inc. (“AC”), Gabelli Funds, LLC (“Gabelli Funds”), GAMCO Asset Management Inc. (“GAMCO”), Teton Advisors, LLC (“Teton Advisors”), Keeley-Teton Advisors, LLC (“Keeley-Teton”), Gabelli & Company Investment Advisers, Inc. (“GCIA”), Morgan Group Holding Co., (“MGH”), G.research, LLC (“G.research”), MJG Associates, Inc. (“MJG Associates”), Gabelli Securities International (Bermuda) Limited (“GSIL”), Gabelli Foundation, Inc. (“Foundation”), Mario Gabelli, LICT and CIBL. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the “Reporting Persons”.

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company whose stock is quoted on the OTCQX platform, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended (“Advisers Act”). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA or its relying advisers, act as a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, Gabelli Intermediate Credit Fund L.P., GAMA Select Plus Master Fund, Ltd., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research is a wholly owned subsidiary of MGH. G.research, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (“1934 Act”), which may as a part of its business purchase and sell securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focused Growth and Income Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources, Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Media Mogul Fund, The Gabelli Pet Parents’ Fund, The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd., Gabelli Growth Innovators ETF, Gabelli Love Our Planet & People ETF, Gabelli Automation ETF, Gabelli Commercial Aerospace & Defense ETF, Gabelli Financial Services Opportunities ETF (collectively, the “Funds”), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mitessm Fund, The TETON Convertible Securities Fund, The Teton Westwood Balanced Fund, and The TETON Westwood Equity Fund. The TETON Westwood Mighty Mites Fund and the Teton Convertible Securities Fund are subadvised by Gabelli Funds, and their holdings are included in this filing.

Keeley-Teton, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The Teton Westwood Smallcap Equity Fund, The Keeley Small Cap Dividend Value Fund, The Keeley Small-Mid Cap Value Fund, and The Keeley Mid Cap Dividend Value Fund, as well as to institutional and individual clients.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, co-Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of MGH and indirectly of Teton Advisors and Keeley-Teton Advisors..

The Reporting Persons do not admit that they constitute a group.

GAMCO is a New York corporation and GBL and MGH, are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation and AC and GCIA are Delaware corporations each having its principal business office 191 Mason Street, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. G.research is a Delaware limited liability company having its principal officers at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. Teton Advisors is a Delaware limited liability company having its principal place of business at 189 Mason Street, Greenwich, CT 06830. Keeley-Teton Advisors is a Delaware limited liability company having its principal place of business at 141 W. Jackson Blvd., Chicago, IL 60604. MJG Associates is a Connecticut corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – Not applicable.

(f) – Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

The Reporting Persons used an aggregate of approximately \$27,444,808 to purchase the Securities reported as beneficially owned in Item 5. GAMCO and Gabelli Funds used approximately \$5,843,665 and \$16,962,475, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the Securities for such clients. GCIA used approximately \$4,356,318 of client funds to purchase the Securities reported by it. Foundation used approximately \$282,350 of funds of a private entity to purchase the Securities reported by it.

Item 4. Purpose of Transaction

Each of the Reporting Persons has purchased and holds the Securities reported by it for investment for one or more accounts over which it has shared, sole, or both investment and/or voting power, for its own account, or both.

The Reporting Persons are engaged in the business of securities analysis and investment. The Reporting Persons analyze the operations, capital structure and markets of companies in which they invest, including the Issuer, on a continuous basis through analysis of documentation and discussions with knowledgeable industry and market observers and with representatives of such companies (often at the invitation of management). As a result of these analytical activities one or more of the Reporting Persons may issue analysts reports, participate in interviews or hold discussions with third parties, with management or with Directors in which the Reporting Person may suggest or take a position with respect to potential changes in the operations, management or capital structure of such companies as a means of enhancing shareholder values. Such suggestions or positions may relate to one or more of the transactions specified in clauses (a) through (j) of Item 4 of Schedule 13D including, without limitation, such matters as disposing of one or more businesses, selling the company or acquiring another company or business, changing operating or marketing strategies, adopting or not adopting, certain types of anti-takeover measures and restructuring the company's capitalization or dividend policy.

Each of the Reporting Persons intends to adhere to the foregoing investment philosophy with respect to the Issuer. However, none of the Reporting Persons intends to seek control of the Issuer or participate in the management of the Issuer, and any Reporting Person that is registered as an investment company under the Company Act will participate in such a transaction only following receipt of an exemption from the SEC under Rule 17d-1 under the Company Act, if required, and in accordance with other applicable law. In pursuing this investment philosophy, each Reporting Person will continuously assess the Issuer's business, financial condition, results of operations and prospects, general economic conditions, the securities markets in general and those for the Issuer's securities in particular, other developments and other investment opportunities, as well as the investment objectives and diversification requirements of its shareholders or clients and its fiduciary duties to such shareholders or clients. Depending on such assessments, one or more of the Reporting Persons may acquire additional Securities or may determine to sell or otherwise dispose of all or some of its holdings of Securities. Although the Reporting Persons share the same basic investment philosophy and although most portfolio decisions are made by or under the supervision of Mario Gabelli, the investment objectives and diversification requirements of various clients differ from those of other clients so that one or more Reporting Persons may be acquiring Securities while others are disposing of Securities.

With respect to voting of the Securities, the Reporting Persons have adopted general voting policies relating to voting on specified issues affecting corporate governance and shareholder values. Under these policies, the Reporting Persons generally vote all securities over which they have voting power in favor of cumulative voting, financially reasonable golden parachutes, one share one vote, management cash incentives and pre-emptive rights and against greenmail, poison pills, supermajority voting, blank check preferred stock and super-dilutive stock options. Exceptions may be made when management otherwise demonstrates superior sensitivity to the needs of shareholders. In the event that the aggregate voting position of all Reporting Persons exceeds 25% of the total voting position of the Issuer, one or more of the filing persons may transfer voting and/or dispositive power over shares to independent committees of directors or the owners of such shares. Such committees vote and/or consider disposition of such shares independently of the Reporting Persons.

Each of the Covered Persons who is not a Reporting Person has purchased the Securities reported herein as beneficially owned by him for investment for his own account or that of one or more members of his immediate family. Each such person may acquire additional Securities or dispose of some or all of the Securities reported herein with respect to him.

Other than as described above, none of the Reporting Persons and none of the Covered Persons who is not a Reporting Person has any present plans or proposals which relate to or would result in any transaction, change or event specified in clauses (a) through (j) of Item 4 of Schedule 13D.

Item 5. Interest In Securities Of The Issuer

(a) The aggregate number of Securities to which this Schedule 13D relates is 2,906,381 shares, representing 5.29% of the 54,928,578 shares outstanding as reported by the Issuer as of April 8, 2024. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GAMCO	618,226	1.13%
Gabelli Funds	1,795,605	3.27%
GCIA	462,550	0.84%
Foundation	30,000	0.05%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (ii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iii) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(d) The investment advisory clients of, or partnerships managed by, GAMCO, Gabelli Funds, Teton Advisors and MJG Associates have the sole right to receive and, subject to the notice, withdrawal and/or termination provisions of such advisory contracts and partnership arrangements, the sole power to direct the receipt of dividends from, and the proceeds of sale of, any of the Securities beneficially owned by such Reporting Persons on behalf of such clients or partnerships. Except as noted, no such client or partnership has an interest by virtue of such relationship that relates to more than 5% of the Securities.

(e) Not applicable.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer

The powers of disposition and voting of Gabelli Funds, Teton Advisors, GAMCO, GCIA and MJG Associates with respect to Securities owned beneficially by them on behalf of their investment advisory clients, and of MJG Associates and GCIA with respect to Securities owned beneficially by them on behalf of the partnerships or corporations which they directly or indirectly manage, are held pursuant to written agreements with such clients, partnerships and funds.

Item 7. Material to be Filed as an Exhibit

The following Exhibit A is attached hereto. The following Exhibit B is incorporated by reference to Exhibit B in the Initial Schedule 13D of the Reporting Persons with respect to Lincare Holdings Inc.

Exhibit A: Joint Filing Agreement

Exhibit B: Powers of Attorney to David M. Goldman and Douglas R. Jamieson from Mario J. Gabelli individually and/or as an executive officer or director of any entity of which Mr. Gabelli serves.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: April 19, 2024

GGCP, INC.
MARIO J. GABELLI
GABELLI FOUNDATION, INC.

By: /s/ David Goldman
David Goldman
Attorney-in-Fact

GABELLI FUNDS, LLC

By: /s/ David Goldman
David Goldman
General Counsel – Gabelli Funds, LLC

GAMCO INVESTORS, INC.

By: /s/ Peter D. Goldstein
Peter D. Goldstein
General Counsel – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC.
GAMCO ASSET MANAGEMENT INC.
GABELLI & COMPANY INVESTMENT ADVISERS, INC.

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital
Group, Inc.
President – GAMCO Asset Management Inc.
President – Gabelli & Company Investment Advisers, Inc.

SCHEDULE I

Information with Respect to Executive Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, G.research, LLC, Teton Advisors, LLC, or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, or Gabelli & Company Investment Advisers, Inc. or Associated Capital Group, Inc., the business address of each of which is 191 Mason Street, Greenwich, CT 06830 and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc.
Directors:

Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Leslie B. Daniels	Operating Partner AE Industrial Partners, LP 2500 N. Military Trail, Suite 470 Boca Raton, FL 33431
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Co- Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Douglas R. Jamieson	Co- Chief Executive Officer of GAMCO Investors, Inc. President and Chief Executive Officer of Associated Capital Group, Inc. President, Chief Operating Officer and Managing Director of GAMCO Asset Management Inc.
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327
Agnes Mullady	Former Senior Vice President of GAMCO Investors, Inc.
Alexis Glick	Former Chief Executive Officer of GENYOUth

Officers:

Mario J. Gabelli	Chairman, Co-Chief Executive Officer and Co-Chief Investment Officer - Value
Douglas R. Jamieson	Co-Chief Executive Officer
Peter D. Goldstein	Senior Vice President, General Counsel & Secretary
Kieran Caterina	Senior Vice President, Chief Accounting Officer and Principal Financial Officer

GAMCO Asset Management Inc.
Directors:

Douglas R. Jamieson
Regina M. Pitaro
Paul Swirbul
Christopher Desmarais

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President, Chief Operating Officer and Managing Director
David Goldman	General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC
Officers:

Mario J. Gabelli	Chief Investment Officer – Value Portfolios
David Goldman	Vice President, Corporate Development and General Counsel
Richard Walz	Chief Compliance Officer

Kieran Caterina

Chief Accounting Officer

John Ball

Senior Vice President, Fund Administration

Gabelli Foundation, Inc.

Officers:

Mario J. Gabelli

Chairman, Trustee & Chief Investment Officer

Elisa M. Wilson

President

Marc Gabelli

Trustee

Matthew R. Gabelli

Trustee

Michael Gabelli

Trustee

GGCP, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc.
Matthew R. Gabelli	Vice President – Trading G.research, LLC One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc Gabelli	President

GGCP Holdings LLC

Members:

GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member

Directors:

Marc Gabelli	Chairman of the Board
Vincent J. Amabile	Founder- Amabile Partners
Stephen G. Bondi, CPA	Chief Executive Officer
Aaron J. Feingold, M.D.	President and Founder – Raritan Bay Cardiology Group
Nicholas F. Galluccio	Chairman of Teton Advisors, LLC
Kevin M. Keeley	President & Executive Chairman – Keeley Teton Advisors, LLC
James C. Abbott, CFA, CAIA	Former Chairman and CEO of Carillon Tower Advisors
Herve D. Francois	Multifamily real estate investors
Jason D. Lamb	Special advisor to IronNet, Inc.

Officers:

Stephen G. Bondi	Chief Executive Officer
Patrick B. Huvane, CPA, CFA	Chief Financial Officer
Casey Haars	Controller
Tiffany Hayden	Chief Compliance Officer

Associated Capital Group, Inc.

<u>Directors:</u>		
Mario J. Gabelli		Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli		Vice Chairman
Douglas R. Jamieson		President and Chief Executive Officer
Bruce Lisman		Former Chairman - JP Morgan – Global Equity Division
Daniel R. Lee		Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147
Richard T. Prins		Former Partner Skadden, Arps, Slate, Meagher & Flom LLP
Salvatore F. Sodano		Vice Chairman – Retired Broadridge Financial Solutions
Frederic V. Salerno		See above
Elisa M. Wilson		Director

<u>Officers:</u>		
Mario J. Gabelli		Executive Chairman
Douglas R. Jamieson		President and Chief Executive Officer
Patrick Huvane		Vice President – Corporate Strategy
Ian McAdams		Chief Financial Officer
Peter D. Goldstein		Senior Vice President, Chief Legal Officer & Secretary

Gabelli & Company Investment Advisers, Inc.

<u>Directors:</u>		
Douglas R. Jamieson		
<u>Officers:</u>		
Douglas R. Jamieson		Chief Executive Officer and President
John Givissis		Controller
Craig A. Weynand		Chief Compliance Officer

G.research, LLC

<u>Officers:</u>		
Cornelius V. McGinity		Office of the Chairman
Vincent Amabile		President
Paul Greenhaw		Chief Compliance Officer
Joseph Fernandez		Controller and Financial and Operations Principal

SCHEDULE II
INFORMATION WITH RESPECT TO
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
COMMON STOCK – CARROLS RESTAURANT GROUP, INC.		
GABELLI & COMPANY INVESTMENT ADVISERS, INC.		
GABELLI ASSOCIATES FUND II		
3/28/2024	50	9.5000
3/22/2024	300	9.5000
GABELLI ASSOCIATES FUND		
3/28/2024	100	9.5000
3/22/2024	6,500	9.5000
3/20/2024	400	9.4900
GABELLI ASSOCIATES LIMITED II E		
3/22/2024	3,150	9.5000
3/20/2024	800	9.4900
GABELLI ASSOCIATES LIMITED		
3/28/2024	50	9.5000
3/22/2024	9,350	9.5000
3/20/2024	900	9.4900
GABELLI FUNDS, LLC		
GABELLI ABC FUND		
4/15/2024	100,000	9.4993
4/4/2024	44,323	9.5000
4/3/2024	9,389	9.5000
4/2/2024	46,288	9.5000
3/5/2024	270,000	9.4800
2/21/2024	80,000	9.4500
GABELLI ENTERPRISE M&A FUND		
4/15/2024	20,000	9.5000
3/20/2024	41,428	9.4960
2/20/2024	15,700	9.4300
GAMCO MERGER ARBITRAGE UCITS		
3/22/2024	19,174	9.5000
3/20/2024	400	9.4900
GDL FUND		
4/3/2024	35,000	9.5000
2/29/2024	1,693	9.4600
2/28/2024	800	9.4600
2/26/2024	42,507	9.4500
GABELLI MERGER PLUS+ TRUST		
3/22/2024	950	9.5000
GAMCO ASSET MANAGEMENT INC.		
4/17/2024	50,000	9.5081
4/2/2024	6,000	9.5000
4/2/2024	150,000	9.5070
3/22/2024	1,000	9.5000
3/20/2024	300	9.4900
3/18/2024	747	9.4800

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED
ON THE NASDAQ.

(2) PRICE EXCLUDES COMMISSION.

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(f) under the securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with all other Reporting Entities (as such term is defined in the Schedule 13D referred to below) on behalf of each of them of a statement on Schedule 13D (including amendments thereto) with respect to the Common Stock of Carrols Restaurant Group, Inc. and that this Agreement be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement this April 19, 2024

MARIO J. GABELLI
GGCP, INC.
MJG ASSOCIATES, INC.
GABELLI FOUNDATION, INC.

By:/s/ David Goldman
David Goldman
Attorney-in-Fact

TETON ADVISORS, LLC
GABELLI FUNDS, LLC

By: /s/ David Goldman
David Goldman
General Counsel –Gabelli Funds, LLC
Counsel - Teton Advisors, LLC

GAMCO INVESTORS, INC.

By:/s/ Peter D. Goldstein
Peter D. Goldstein
General Counsel – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC.
GAMCO ASSET MANAGEMENT INC.
GABELLI & COMPANY INVESTMENT ADVISERS, INC.
G.RESEARCH, INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital Group,
Inc.
President – GAMCO Asset Management Inc.
Vice President – Gabelli & Company Investment Advisers, Inc.
Secretary – G.research, Inc.