

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

August 11, 2021

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

> Re: Carrols Restaurant Group, Inc. Form 10-K for the Fiscal Year Ended January 3, 2021 Filed March 11, 2021 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