



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2012

Via E-mail

Timothy P. Taft  
President and Chief Executive Officer  
Fiesta Restaurant Group, Inc.  
968 James Street  
Syracuse, NY 13203

**Re: Fiesta Restaurant Group, Inc.  
Amendment No. 1 to the Registration Statement on Form S-4  
Filed June 13, 2012  
File No. 333-181050**

Dear Mr. Taft:

We have reviewed your response to our letter dated May 11, 2012 and have the following additional comment.

Exhibit 5.1

1. We note your response to prior comment 2 and reissue. The language in first full paragraph on page 3 represents an inappropriate limitation on the scope of counsel's opinion. Please have counsel revise accordingly.

Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3574 with any questions you may have.

Sincerely,

/s/ Julie F. Rizzo

Julie F. Rizzo  
Attorney-Advisor

cc: Via E-mail  
Wayne A. Wald, Esq.  
Akerman Senterfitt LLP