



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2022

Richard Stockinger  
Chief Executive Officer  
Fiesta Restaurant Group, Inc.  
14800 Landmark Boulevard, Suite 500  
Dallas, Texas 75254

**Re: Fiesta Restaurant Group, Inc.**  
**Form 10-K for the Fiscal Year Ended January 2, 2022**  
**Filed March 10, 2022**  
**File No. 001-35373**

Dear Richard Stockinger:

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 Corporation Finance  
Office of Trade & Services