



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2020

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

**Re: Fiesta Restaurant Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 16, 2020**  
**File No. 333-248840**

Dear Mr. Stockinger:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Wayne Wald, Esq.