

Fiesta Restaurant Group, Inc.
Form 10-12B/A
March 14, 2012

As filed with the Securities and Exchange Commission on March 14, 2012

File No. 001-35373

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

Amendment No. 2

to

FORM 10

GENERAL FORM FOR REGISTRATION OF SECURITIES

Pursuant to Section 12(b) or 12(g) of

The Securities Exchange Act of 1934

Fiesta Restaurant Group, Inc.

(Exact name of registrant as specified in its charter)

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Delaware
(State or other jurisdiction of
incorporation or organization)

90-0712224
(IRS Employer Identification No.)

968 James Street, Syracuse, New York
(Address of principal executive offices)

13203
(Zip Code)

(315) 424-0513

(Registrant's telephone number, including area code)

Securities to be registered pursuant to Section 12(b) of the Act:

| Title of each class to be so registered | Name of each exchange on which each class is to be registered |
|---|--|
| Common Stock, \$0.01 par value | The NASDAQ Stock Market LLC |
| Securities registered pursuant to Section 12(g) of the Act: None | |

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

| | | | |
|-------------------------|---|---------------------------|--------------------------|
| Large accelerated filer | <input type="checkbox"/> | Accelerated filer | <input type="checkbox"/> |
| Non-accelerated filer | <input checked="" type="checkbox"/> (Do not check if a smaller reporting company) | Smaller reporting company | <input type="checkbox"/> |

Item 1. Business

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Summary

Risk Factors

The Spin-Off

Forward-Looking Information

Unaudited Condensed Consolidated Pro Forma Financial Information

Business

Management's Discussion and Analysis of Financial Condition and Results of Operations

Certain Relationships and Related Party Transactions Agreements with Carrols Restaurant Group

Where You Can Find More Information

Item 1A. Risk Factors

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Risk Factors

Forward-Looking Information

Item 2. Financial Information

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Summary

Risk Factors

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Capitalization

Selected Historical Financial and Operating Information

Unaudited Condensed Consolidated Pro Forma Financial Information

Management's Discussion and Analysis of Financial Condition and Results of Operations

Item 3. Properties

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Business Properties

Item 4. Security Ownership of Certain Beneficial Owners and Management

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Security Ownership of Certain Beneficial Owners

Item 5. Directors and Executive Officers

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Management

Item 6. Executive Compensation

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Management

Executive Compensation

Item 7. Certain Relationships and Related Transactions, and Director Independence

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Summary

Risk Factors

Management's Discussion and Analysis of Financial Condition and Results of Operations

Management

Certain Relationships and Related Party Transactions

Item 8. Legal Proceedings

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Business Legal Proceedings

Item 9. Market Price of and Dividends on the Registrant's Common Equity and Related Stockholder Matters

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Summary

The Spin-Off

Risk Factors

Dividend Policy

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Description of Our Capital Stock

Item 10. Recent Sales of Unregistered Securities

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Recent Sales of Unregistered Securities

Item 11. Description of Registrant's Securities to be Registered

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Dividend Policy

Description of Our Capital Stock

Item 12. Indemnification of Directors and Officers

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Description of Our Capital Stock Limitation on Liability and Indemnification of Officers and Directors

Item 13. Financial Statements and Supplementary Data

The following sections of our information statement, filed as Exhibit 99.1 to this Form 10, are hereby incorporated by reference:

Summary

Selected Historical Financial and Operating Information

Management's Discussion and Analysis of Financial Condition and Results of Operations

Unaudited Condensed Consolidated Pro Forma Financial Information

Index to Consolidated Financial Statements (and the financial statements referenced therein)

Item 14. Changes in and Disagreements With Accountants on Accounting and Financial Disclosure

Not applicable.

Item 15. Financial Statements and Exhibits

(a) Financial Statements.

The following section of our information statement, filed as Exhibit 99.1 to this Form 10, is hereby incorporated by reference:

Index to Consolidated Financial Statements (and the financial statements referenced therein)

(b) Exhibits. The following documents are filed as exhibits hereto unless otherwise indicated:

Exhibits

- 3.1 Form of Amended and Restated Certificate of Incorporation of Fiesta Restaurant Group, Inc. (the Registrant)#
- 3.2 Form of Amended and Restated Bylaws of the Registrant#
- 4.1 Indenture, dated as of August 5, 2011, among the Registrant, the guarantors party thereto and The Bank of New York Mellon Trust Company, N.A., as trustee, relating to \$200 million principal amount of 8.875% Senior Secured Second Lien Notes due 2016 (incorporated by reference to Exhibit 4.1 of Carrols Restaurant Group, Inc. s (Carrols Restaurant Group) Quarterly Report on Form 10-Q for the period ended July 3, 2011)
- 4.2 Form of 8.875% Senior Secured Second Lien Note due 2016 (incorporated by reference to Exhibit 4.1)
- 4.3

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Registration Rights Agreement, dated as of August 5, 2011, between the Registrant, the guarantors named therein and Wells Fargo Securities, LLC (incorporated by reference to Exhibit 4.3 of Carrols Restaurant Group's Quarterly Report on Form 10-Q for the period ended July 3, 2011)

4.4 Form of Stock Certificate for Common Stock*

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- 10.1 Form of Separation and Distribution Agreement among the Registrant, Carrols Restaurant Group and Carrols Corporation (Carrols)#
- 10.2 Form of Tax Matters Agreement between the Registrant, Carrols and Carrols Restaurant Group*
- 10.3 Form of Employee Matters Agreement between the Registrant, Carrols and Carrols Restaurant Group*
- 10.4 Form of Transition Services Agreement among the Registrant, Carrols Restaurant Group and Carrols#
- 10.5 Form of Fiesta Restaurant Group, Inc. 2012 Stock Incentive Plan*
- 10.6 Credit Agreement, dated as of August 5, 2011, among the Registrant, the guarantors party thereto and Wells Fargo Bank, National Association, as administrative agent and the lenders party thereto (incorporated by reference to Exhibit 10.2 of Carrols Restaurant Group s Quarterly Report on Form 10-Q for the period ended July 3, 2011)
- 10.7 First Lien Security Agreement, dated as of August 5, 2011, between the Registrant, the guarantors named therein and Wells Fargo Bank, National Association, as administrative agent (incorporated by reference to Exhibit 10.3 of Carrols Restaurant Group s Quarterly Report on Form 10-Q for the period ended July 3, 2011)
- 10.8 Second Lien Security Agreement, dated as of August 5, 2011, between the Registrant, the guarantors named therein and The Bank of New York Mellon Trust Company, N.A., as collateral agent (incorporated by reference to Exhibit 10.1 of Carrols Restaurant Group s Quarterly Report on Form 10-Q for the period ended July 3, 2011)
- 10.9 Offer Letter, dated as of July 18, 2011, between Carrols Restaurant Group and Tim Taft (incorporated by reference to Exhibit 10.9 of Carrols Restaurant Group s Quarterly Report on Form 10-Q for the period ended July 3, 2011)
- 10.10 Fiesta Restaurant Group, Inc. and Subsidiaries Deferred Compensation Plan#
- 10.11 First Amendment to Credit Agreement, dated as of December 14, 2011, among the Registrant, the guarantors party thereto, Wells Fargo Bank, National Association, as administrative agent, and the lenders party thereto (incorporated by reference to Exhibit 10.1 of Carrols Restaurant Group s Current Report on Form 8-K filed on December 16, 2011)
- 10.12 Form of Registration Rights Agreement by and among the Registrant, Jefferies Capital Partners IV LP, Jefferies Employee Partners IV LLC and JCP Partners IV LLC
- 21.1 Subsidiaries of the Registrant*
- 99.1 Preliminary Information Statement, subject to completion, dated as of March 14, 2012*
- 99.2 Consent of Technomic, Inc.#

* Filed herewith.

Previously filed.

Compensatory plan or arrangement.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this Registration Statement on Form 10 to be signed on its behalf by the undersigned, thereunto duly authorized, in Syracuse, New York, on March 14, 2012.

Fiesta Restaurant Group, Inc.

By: /s/ JOSEPH A. ZIRKMAN
Joseph A. Zirkman
Vice President, General Counsel and Secretary