



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2021

Jeffery J. Crivello  
Chief Executive Officer  
BBQ Holdings, Inc.  
12701 Whitewater Drive, Suite 200  
Minnetonka, MN 55343

**Re: BBQ Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 4, 2021**  
**File No. 333-258462**

Dear Mr. Crivello:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services