



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

DIVISION OF  
CORPORATION FINANCE

February 20, 2020

Jill Golder  
Chief Financial Officer  
Cracker Barrel Old Country Store, Inc  
305 Hartmann Drive  
Lebanon, Tennessee 37087-4779

**Re: Cracker Barrel Old Country Store, Inc**  
**Form 10-K for the Fiscal Year Ended August 2, 2019**  
**Filed September 27, 2019**  
**File No. 001-25225**

Dear Ms. Golder:

We have completed our review of your filing. 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