



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2022

Craig Pommells  
Senior Vice President and 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 July 30, 2021**  
**Filed September 24, 2021**  
**File No. 1-25225**

Dear Mr. Pommells:

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

cc: Kara Jacobs, Vice President and Corporate Controller