

WACHTELL, LIPTON, ROSEN & KATZ

MARTIN LIPTON  
HERBERT M. WACHTELL  
BERNARD W. NUSSBAUM  
LAWRENCE B. PEDGOWITZ  
PAUL VIZCARRONDO, JR.  
PETER C. HEIN  
HAROLD S. NOVIKOFF  
KENNETH S. FORREST  
MEYER S. KOPLOW  
THEODORE N. HIRVIS  
EDWARD D. HERLIHY  
DANIEL A. NEFF  
ERIC M. ROTH  
ANDREW R. BROWNSTEIN  
MICHAEL H. BYOWITZ  
PAUL K. ROWE  
MARC WOLINSKY  
DAVID GRUENSTEIN  
STEPHEN G. GELLMAN  
STEVEN A. ROSENBLUM

STEPHANIE J. SELIGMAN  
JOHN F. SAVARESE  
SCOTT K. CHARLES  
DAVID S. NEILL  
JODI J. SCHWARTZ  
ADAM D. ENMERICH  
GEORGE T. CONWAY III  
RALPH M. LEVENE  
RICHARD G. HASON  
DOUGLAS K. HAYER  
MICHAEL J. SEGAL  
DAVID M. SILK  
ROBIN PANOVKA  
DAVID A. KATZ  
ILENE KNABLE GOTTS  
DAVID M. MURPHY  
JEFFREY M. WINTNER  
TREVOR S. NORWITZ  
BEN M. GERMANA  
ANDREW J. NUSSBAUM

51 WEST 52ND STREET  
NEW YORK, N.Y. 10019-6150  
TELEPHONE: (212) 403-1000  
FACSIMILE: (212) 403-2000

GEORGE A. KATZ (1965-1989)  
JAMES H. FOGELSON (1967-1991)

OF COUNSEL

WILLIAM T. ALLEN  
PETER C. CANELLOR  
DAVID M. EINHORN  
THEODORE GEWERTZ  
RICHARD D. KATCHEL  
THEODORE A. LEVINE  
ROBERT S. MAZUR  
PHILIP HINDLIN  
ROBERT M. MORSETHAU

ERIC S. ROBINSON  
PATRICIA A. ROBINSON\*  
LEONARD H. ROSEN  
MICHAEL W. SCHWARTZ  
ELLIOTT V. STEIN  
WARREN R. STERN  
PATRICIA A. VLAHAKIS  
J. BRYAN WHITWORTH  
AMY R. WOLF

\* ADMITTED IN THE DISTRICT OF COLUMBIA

COUNSEL

NICHELE J. ALEXANDER  
LOUIS J. BARASH  
DIANNA CHEN  
ANDREW J.H. CHEUNG  
PAMELA EHRENKRANZ  
ELAINE P. GOLIN

PAULA N. GORDON  
NANCY B. GREENBAUM  
MAURA R. GROSSMAN  
J. AUSTIN LYONS  
AMANDA N. PERSAUD  
JEFFREY A. WATIKER

RACHELLE SILVERBERG  
DAVID C. BRYAN  
STEVEN A. COHEN  
GAVIN D. SOLOTA  
DEBORAH L. PAUL  
DAVID C. KARP  
RICHARD R. RIM  
JOSHUA R. CANMAKER  
MARK GORDON  
JOSEPH D. LARSON  
LAWRENCE S. MAKOW  
JEANNEMARIE O'BRIEN  
WAYNE H. CARLIN  
JAMES COLE, JR.  
STEPHEN R. DERRIMA  
NICHOLAS G. DEMNO  
IGOR KIRMAN  
JONATHAN H. MOSES  
T. EIRO STANGE  
DAVID A. SCHWARTZ

JOHN F. LYNCH  
WILLIAM SAVITT  
ERIC M. BOSOF  
MARTIN J.E. ARMS  
GREGORY E. OSTLING  
DAVID B. ANDERS  
ADAM J. SHAPIRO  
NELSON G. FITTS  
JEREMY L. GOLDSTEIN  
JOSHUA H. HOLMES  
DAVID E. SHAPIRO  
DAHIAN G. DIDDEN  
ANTE VUCIC  
IAN BOCCZO  
MATTHEW M. GUEST  
DAVID E. KAHAN  
DAVID K. LAM  
BENJAMIN M. ROTH  
JOSHUA A. FELTHAN

DIRECT DIAL: (212) 403-1220  
E-MAIL: ESROBINSON@WLRK.COM

September 12, 2011

**STRICTLY CONFIDENTIAL**

Ms. Mellissa Campbell Duru  
Office of Mergers & Acquisitions  
Securities and Exchange Commission  
Washington, D.C. 20549-3628

Re: **Cracker Barrel Old Country Store, Inc.  
Schedule 14A filed September 2, 2011**

Dear Ms. Duru:

On behalf of our client, Cracker Barrel Old Country Store, Inc. (the "Company"), set forth below is the response to the comment of the Staff of the Division of Corporation Finance (the "Staff") that you conveyed during our telephone conversation on September 8, 2011, regarding the Company's Schedule 14A filed on September 2, 2011 (the "Schedule 14A"). For your convenience, the Staff's oral comment is set forth in bold, followed by the response on behalf of the Company.

**Oral Staff Comment<sup>1</sup>: We note the bullet point in the Company's press release filed on Schedule 14A that "Including a director of a competitor on the Cracker Barrel Board would violate the federal antitrust laws." This appears to be a statement of opinion or belief. Please provide supplementally an analysis or basis for that statement. In fu-**

<sup>1</sup> As the comment was provided by telephone, the description provided above is not literal, but is intended to be a summary based on notes taken by counsel.

Ms. Mellissa Campbell Duru  
September 12, 2011  
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**ture filings, statements of opinion or belief should be qualified as such and have a good faith basis, and the issuer may be requested to provide supplementally documents supporting such basis.**

**Company's Response:** The Company acknowledges the Staff's comment but respectfully submits that the referenced statement is a statement of fact under Section 8 of the Clayton Act (subject to the de minimis exceptions), rather than a statement of opinion or belief. The reference to this statement of fact as one of the reasons for the Cracker Barrel board's decision not to appoint Mr. Biglari to the board is based on an analysis of the application of Section 8 of the Clayton Act to Mr. Biglari's candidacy. The Company is providing the Staff with supplemental support for the statement and the related analysis under separate cover.

\* \* \*

Should you request further clarification of any of the issues raised in this letter or the Schedule 14A, please contact the undersigned at (212) 403-1220 or Steven A. Rosenblum at (212) 403-1221.

Sincerely,



Eric S. Robinson

Enclosures

cc: Steven A. Rosenblum, Esq.  
Nelson O. Fitts, Esq.  
Wachtell, Lipton, Rosen & Katz

N.B. Forrest Shoaf, Esq.  
Senior Vice President, Secretary and Chief Legal Officer  
Cracker Barrel Old Country Store, Inc.

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