

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

Country Store, Inc.

Fiscal Year Ended July 30, 2021  
2021

Re: Cracker Barrel Old  
Form 10-K for the  
Filed September 24,  
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: President and Corporate Controller

Kara Jacobs, Vice