



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

December 8, 2011

**Via Email**

Michael Neidell, Esq.  
Olshan Grundman Frome Rosenzweig & Wolosky  
Park Avenue Tower  
65 East 55th Street  
New York, NY 10022

**Re: Cracker Barrel Old Country Store, Inc.  
Definitive Additional Soliciting Materials on Schedule 14A  
Filed by Biglari Holdings, Inc. et al.  
Filed November 15, 2011  
File No. 1-25225**

Dear Mr. Neidell:

We refer to our letter dated November 23, 2011. We have not received a response. Please respond and file any revised materials promptly.

\* \* \*

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Michael Neidell, Esq.  
Olshan Grundman Frome Rosenzweig & Wolosky  
December 8, 2011  
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You may contact me at (202) 551-3757 if you have any questions regarding our comments.

Sincerely,

*/s/ Mellissa Campbell Duru*

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers and Acquisitions