



**Howard H. Lamar III**

PHONE: (615) 742-6209  
FAX: (615) 742-2709  
E-MAIL: hlamar@bassberry.com

150 Third Avenue South, Suite 2800  
Nashville, TN 37201  
(615) 742-6200

**September 26, 2013**

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Mergers and Acquisitions  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Peggy Kim, Special Counsel

**Re: Cracker Barrel Old Country Store, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 19, 2013  
File No. 1-25225**

Dear Ms. Kim:

On behalf of Cracker Barrel Old Country Store, Inc. (the "Company"), please find below the response to the comment issued by the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") contained in the Staff's letter dated September 23, 2013 (the "Comment Letter"), concerning the Company's Preliminary Proxy Statement on Schedule 14A filed on September 19, 2013 (the "Preliminary Proxy Statement"). In addition, we are filing herewith a revised Preliminary Proxy Statement on Schedule 14A (the "Revised Preliminary Proxy Statement") to reflect amendments to the Preliminary Proxy Statement that address the Staff's comment contained in the Comment Letter, as well as to supplement certain disclosures in the Preliminary Proxy Statement. We note, in particular, for the Staff's reference the addition of a proposal for consideration by the Company's shareholders concerning an advisory vote on a proposal publicly made by affiliates of Biglari Holdings Inc. requesting that the Company's board of directors declare and the Company pay a special cash dividend of \$20.00 per share to all of the Company's shareholders, principally described beginning on page 56 of the Revised Preliminary Proxy Statement.

For your convenience, we have included the text of the Staff's comment preceding the Company's response. Set forth below is the Company's response to the comment presented in the Comment Letter.

**Preliminary Proxy Statement filed September 19, 2013**

1. **We note that the Biglari Group's annual meeting proxy statement describes contacts in March and May 2013. Please revise to describe any contacts in March and May 2013, or advise us.**

Response:

The Company has revised the Preliminary Proxy Statement to describe contacts with the Biglari Group in March and May 2013. Please see page 45 of the Revised Preliminary Proxy Statement.

\* \* \*

If you have any questions, please do not hesitate to contact the undersigned at (615) 742-6209 or Scott W. Bell of our firm at (615) 742-7942. Thank you in advance for your prompt attention to this matter.

Sincerely,

/s/ Howard H. Lamar III  
Howard H. Lamar III, Esq.

cc:

Michael J. Zylstra  
Vice President, Secretary and General Counsel  
Cracker Barrel Old Country Store, Inc.

Scott W. Bell  
Bass, Berry & Sims PLC

Steven A. Rosenblum  
Eric S. Robinson  
Wachtell, Lipton, Rosen & Katz