



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

DIVISION OF  
CORPORATION FINANCE

April 12, 2011

Lawrence E. Hyatt  
Senior Vice President and Chief Financial Officer  
Cracker Barrel Old Country Store, Inc.  
305 Hartmann Drive  
P. O. Box 787  
Lebanon, TN 37088-0787

**Re: Cracker Barrel Old Country Store, Inc.  
Form 10-K for the Fiscal Year Ended July 30, 2010  
Filed September 28, 2010  
File No. 000-25225**

Dear Mr. Hyatt:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Julie F. Rizzo  
Attorney-Advisor

cc (via fax): Lawrence E. Hyatt  
(615) 443-9818