

May 8, 2024

Craig Pommells  
Chief Financial Officer  
Cracker Barrel Old Country Store, Inc.  
305 Hartmann Drive  
Lebanon, TN 37087-4779

Country Store, Inc.

Fiscal Year Ended July 28, 2023

Re: Cracker Barrel Old

Form 10-K for the

File No. 001-25225

Dear Craig 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