

Mail Stop 3561

December 20, 2006

Via Fax & U.S. Mail

Lawrence E. White, Senior Vice President, Finance and Chief Financial Officer  
CBRL Group, Inc.  
305 Hartmann Drive  
Lebanon, Tennessee 37087

**Re: CBRL Group, Inc.  
Form 10-K for the year ended July 28, 2006  
Filed October 3, 2006  
File No. 000-25225**

Dear Mr. White:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief- Accountant