

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

DI VISION OF
CORPORATI ON FI NANCE

November 10,

2020

Via E-mail

Steven A. Rosenblum, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, NY 10019

Re: Cracker Barrel Old Country Store , Inc.
Additional Definitive Soliciting Materials
Filed November 9, 2020
File No. 001-25225

Dear Mr. Rosenblum:

We have reviewed your filing and have the following comment.

1. Please refer to the press release included in this filing. We note your description of ISS's conclusion with respect to the election of your nominees, including Mr. Johnson. We also note your recommendation and support for Mr. Johnson's selection, which includes a reference to his efforts and success as chairman of the Nominating and Corporate Governance Committee of the board. Revise your press release to describe ISS's position with respect to Mr. Johnson's election, namely that ISS recommends the withholding of votes for Mr. Johnson in connection with ISS's view that the board has an apparent lack of restaurant brand management experience.

You may contact me at (202) 551-3619 with any questions.

Sincerely,

/s/ Daniel F.

Duchovny

Daniel F.

Duchovny

Special Counsel
Office of

Mergers and Acquisitions