

August 8, 2022

Eric Seeton
Chief Financial Officer
Franchise Group, Inc.
109 Innovation Court, Suite J
Delaware, OH 43015

Inc.

year ended December 25, 2021
23, 2022

Re: Franchise Group,
Form 10-K for the
Filed on February
File No. 001-35588

Dear Mr. Seeton:

We have completed our review of your filing. 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 Real Estate & Construction