



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

DIVISION OF
CORPORATION FINANCE

October 13, 2020

Eric Seeton
Chief Financial Officer
Franchise Group, Inc.
2387 Liberty Way
Virginia Beach, VA 23456

Re: Franchise Group, Inc.
Form 10-KT for the transition period ended December 28, 2019
Filed April 24, 2020
Form 8-K filed August 5, 2020
File No. 001-35588

Dear Mr. Seeton:

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 Real Estate & Construction