



DIVISION OF
CORPORATION FINANCE

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

August 8, 2022

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

Re: Franchise Group, Inc.
Form 10-K for the year ended December 25, 2021
Filed on February 23, 2022
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