

Mail Stop 3561

February 19, 2010

Timothy B. Shannon  
Chief Executive Officer  
Dale Jarrett Racing Adventure, Inc.  
120A N. Main Avenue  
Newton, North Carolina 28658

**Re: Dale Jarrett Racing Adventure, Inc.  
Forms 10-K and 10K/A for Fiscal Year Ended December 31, 2008  
Filed March 30, 2009, October 19, 2009, and December 9, 2009,  
respectively  
File No. 000-27251**

Dear Mr. Shannon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Jody M. Walker, Esq.  
*Via facsimile to (303) 482-2731*