



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 10, 2009

Cheryl A. Dragoo
Assistant Treasurer
Bowl America
6446 Edsall Road
Alexandria, Virginia 22312

RE: Bowl America Incorporated
Form 10-K for the fiscal year ended June 29, 2008, Form 10-K/A
filed December 24, 2008 and Schedule 14A filed October 27, 2008
File No. 001-07829

Dear Ms. Dragoo:

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

Sincerely,

Daniel Morris
Attorney Advisor