



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

April 18, 2011

Leslie H. Goldberg
Chief Executive Officer
Bowl America Incorporated
6446 Edsall Road
Alexandria, VA 22312

**Re: Bowl America Incorporated
Form 10-K
Filed September 24, 2010
File No. 001-07829**

Dear Mr. Goldberg:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lauren Nguyen
Attorney-Advisor