



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2022

Thomas Shannon  
Chief Executive Officer  
Bowlero Corp.  
7313 Bell Creek Road  
Mechanicsville  
Virginia, 23111

**Re: Bowlero Corp.  
Registration Statement on Form S-1  
Filed January 14, 2022  
File No. 333-262179**

Dear Mr. Shannon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas Lamparski at 202-551-4695 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: David Huntington