

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

March 14, 2023

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

Re: Bowlero Corp.

Form 10-K for Fiscal Year Ended July 3, 2022

File No. 001-40142

Dear Thomas Shannon:

We have completed our review of your filings. 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 Trade & Services