



DIVISION OF  
CORPORATION FINANCE

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

February 6, 2017

Marcia A. Dall  
Chief Financial Officer  
Churchill Downs Inc.  
600 North Hurstbourne Parkway  
Suite 400  
Louisville, KY 40222

**Re: Churchill Downs Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 24, 2016  
File No. 001-33998**

Dear Ms. Dall:

We have completed our review of your filing. 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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure