

December 21, 2016

Lyn Shenk
Branch Chief
Office of Transportation and Leisure
Division of Corporate Finance
U.S Securities & Exchange Commission
100 F Street, NE
Washington, D.C. 20549

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

Dear Ms. Shenk,

We are in receipt of the letter, dated December 19, 2016 (the "Comment Letter"), from the staff of the United States Securities and Exchange Commission (the "Commission") with respect to the above-referenced filing by Churchill Downs Incorporated (the "Company"). The Commission requested that the Company respond to the Comment Letter within ten business days of December 19, 2016, or to advise the Commission when the Company would provide a response.

The Company advises the Commission that it is in the process of preparing a response and, as discussed with Ms. Theresa Brilliant, respectfully requests an extension until January 20, 2017.

Thank you for your consideration of the requested extension. If you have any question or comments, please do not hesitate to contact the undersigned at (502) 636-4837.

Sincerely,

/s/ Marcia A. Dall

Marcia A. Dall
Chief Financial Officer

cc: Theresa Brilliant, *Securities and Exchange Commission*
Doug Jones, *Securities and Exchange Commission*
Carter Vance, Esq., *Churchill Downs Incorporated*
Chad Dobson, *Churchill Downs Incorporated*
John Kelsh, Esq., *Sidley Austin LLP*
Mark Rexroat, *PricewaterhouseCoopers LLP*

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