

# CHURCHILL DOWNS

INCORPORATED

December 7, 2018

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-Q for Fiscal Quarter Ended September 30, 2018  
Filed October 31, 2018  
File No. 001-33998**

Dear Mr. Shenk:

We are in receipt of the letter, dated November 28, 2018 (the "Comment Letter"), from the staff of the United States Securities and Exchange Commission (the "Staff") with respect to the above-referenced filing by Churchill Downs Incorporated (the "Company"). The Staff requested that the Company respond to the Comment Letter within ten business days of November 28, 2018, or to advise the Staff 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, respectfully requests an extension until January 11, 2019.

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

Sincerely,

/s/ Marcia A. Dall

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Marcia A. Dall  
Chief Financial Officer

cc: Theresa Brilliant, *Securities and Exchange Commission*  
Brad Blackwell, Esq., *Churchill Downs Incorporated*  
Chad Dobson, *Churchill Downs Incorporated*  
Brian Fahrney, Esq., *Sidley Austin LLP*  
Mark Rexroat, *PricewaterhouseCoopers LLP*

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