

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

September 16, 2009

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

Mr. William E. Mudd Chief Financial Officer Churchill Downs Incorporated 700 Central Avenue Louisville, KY 40208

> Churchill Downs Incorporated Form 10-K for fiscal year ended December 31, 2008 Filed March 4, 2009 File No. 001-33998 Definitive Proxy Statement – Schedule 14A Filed April 28, 2009 File No. 001-33998

Dear Mr. Mudd:

Re:

We have completed our review of your Form 10-K and your Definitive Proxy Statement and have no further comments at this time.

Regards,

Julie F. Rizzo Attorney-Advisor