

Mail Stop 3561

January 25, 2010

Via Fax & U.S. Mail

Mr. Denis McGlynn  
Chief Executive Officer  
Dover Motorsports Inc.  
1131 North Dupont Highway  
Dover, Delaware 19903

**Re: Dover Motorsports Inc.  
Form 10-K for the year ended December 31, 2008  
Filed March 6, 2009  
File No. 1-11929**

Dear Mr. McGlynn:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via Fax: Timothy R. Horne, CFO  
(302) 857-3253