



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2022

Randy Dehmer  
Chief Financial Officer  
Canterbury Park Holding Corp  
1100 Canterbury Road  
Shakopee, MN 55379

**Re: Canterbury Park Holding Corp**  
**Registration Statement on Form S-3**  
**Filed on September 21, 2022**  
**File No. 333-267540**

Dear Mr. Dehmer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Janice Adeloyle at 202-551-3034 or Jennifer López Molina at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services