



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

DIVISION OF  
CORPORATION FINANCE

August 22, 2019

Randall D. Sampson  
President and Chief Executive Officer  
Canterbury Park Holding Corporation  
1100 Canterbury Road  
Shakopee, MN 55379

**Re: Canterbury Park Holding Corporation**  
**Form 10-Q for the Quarterly Period Ended March 31, 2019**  
**Exhibit Nos. 10.1, 10.1.1, and 10.1.2**  
**Filed May 14, 2019**  
**File No. 001-37858**

Dear Mr. Sampson:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance