



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2019

Michael Behrens  
CEO of Experiential Squared, Inc., Manager  
My Racehorse CA LLC  
250 W. First Street, Suite 256  
Claremont, CA 91711

**Re: My Racehorse CA LLC**  
**Amendment No. 2 to Form 1-A**  
**Filed January 9, 2019**  
**File No. 024-10896**

Dear Mr. Behrens:

We have reviewed your amended offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 19, 2018 letter.

Amendment No. 2 to Form 1-A

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Operating Results, page 20

1. We note that dollar amounts of interest sold in table on page 20 exceeds the amount of subscriptions received as reflected in statement of members equity. Please tell us why. In addition, please disclose the Series and related race horses and the amount of interests in such Series race horses sold during the fourth quarter of the fiscal year ended December 31, 2018. Finally, please confirm to us that the Berengeria '17, Country Whirl '17, Major Implications, Night of Idiots, Nileist, and Nobel Goddess race horses were acquired during the fourth quarter.
2. Please tell us why the amounts of cost of revenue, management fee expenses, depreciation

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and net loss disclosed in the third, fourth and fifth paragraphs on page 21 do not agree to the statement of operations.

General, page F-2

3. We note that your financial statements as of and for the nine months ended September 30, 2018 were revised. Please label the financial statements "As Restated" and provide the disclosures required by ASC 250-10-50-7.

You may contact William H. Thompson, Accounting Branch Chief, at 202-551-3344, if you have questions regarding comments on the financial statements and related matters. Please contact Charlie Guidry, Staff Attorney, at 202-551-3621, or Mara Ransom, Assistant Director, at 202-551-3264, with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products

cc: Christopher Tinen