



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2019

Michael Behrens  
Chief Executive Officer  
My Racehorse CA LLC  
250 W. 1st Street, Suite 256  
Claremont, CA 91711

**Re: My Racehorse CA LLC**  
**Post Qualification Amendment No. 7 to Offering Statement on Form 1-A**  
**Filed December 6, 2019**  
**File No. 024-10896**

Dear Mr. Behrens:

We have reviewed your amendment and do not have any comments.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

You may contact Scott Anderegg, Staff Attorney at 202-551-3342 or Mara Ransom, Office Chief at 202-551-3264 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services