



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 16, 2009

Mr. William E. Mudd  
Chief Financial Officer  
Churchill Downs Incorporated  
700 Central Avenue  
Louisville, KY 40208

**Re: Churchill Downs Incorporated**  
**Form 10-K for fiscal year ended December 31, 2008**  
**Filed March 4, 2009**  
**File No. 001-33998**  
**Definitive Proxy Statement – Schedule 14A**  
**Filed April 28, 2009**  
**File No. 001-33998**

Dear Mr. Mudd:

We have completed our review of your Form 10-K and your Definitive Proxy Statement and have no further comments at this time.

Regards,

Julie F. Rizzo  
Attorney-Advisor