

Mail Stop 3561

June 11, 2008

Via U.S. Mail

Mr. James C. France, Chief Executive Officer
International Speedway Corporation
1801 West International Speedway Boulevard
Daytona Beach, Florida 32114

**Re: International Speedway Corporation
Form 10-K for the fiscal year ended November 30, 2007
Filed January 29, 2008
File No. 000-02384**

Dear Mr. France:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief