

Mail Stop 3561

May 27, 2010

Via Fax & U.S. Mail

Ms. Lesa France Kennedy
Chief Executive Officer
International Speedway Corporation
One Daytona Boulevard
Daytona Beach, Florida 32114

**Re: International Speedway Corporation
Form 10-K for the year ended November 30, 2009
Filed January 29, 2010
File No. 0-02384**

Dear Ms. Kennedy:

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

Sincerely,

Linda Cvrkel
Branch Chief