



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2014

Via E-mail

Daniel W. Houser  
Chief Financial Officer  
International Speedway Corporation  
One Daytona Boulevard  
Daytona Beach, Florida 32114

**Re: International Speedway Corporation  
Form 10-K for the Fiscal Year Ended November 30, 2013  
Filed January 28, 2014  
Form 10-Q for the Quarter Ended February 28, 2014  
Filed April 9, 2014  
File No. 000-02384**

Dear Mr. Houser:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief