



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 27, 2016

Randall D. Sampson
Chief Executive Officer
Canterbury Park Holding Corporation
1100 Canterbury Road
Shakopee, MN 55379

**Re: Canterbury Park Holding Corporation
Preliminary Proxy Statement on Schedule 14A
Filed April 14, 2016
File No. 001-31569**

Dear Mr. Sampson:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Susan Block

Susan Block
Attorney-Adviser
Office of Transportation and Leisure

cc: Richard A. Primuth
Lindquist & Vennum LLP