



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2011

William R. Brooks  
Chief Financial Officer  
Speedway Motorsports, Inc.  
5555 Concord Parkway South  
Concord, NC 28027

**Re: Speedway Motorsports, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 12, 2010**  
**File No. 001-13585**

Dear Mr. Brooks:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief