



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2015

William R. Brooks  
Vice Chairman, Chief Financial Officer and Treasurer  
Speedway Motorsports, Inc.  
5555 Concord Parkway South  
Concord, North Carolina 28027

**Re:   Speedway Motorsports, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed March 6, 2015**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2015**  
**Filed April 29, 2015**  
**File No. 001-13582**

Dear Mr. Brooks:

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 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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure