



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 11, 2016

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

**Re: New Canterbury Park Holding Corporation  
Registration Statement on Form S-4  
Filed April 22, 2016  
File No. 333-210877**

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

Dear Mr. Sampson:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

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New Canterbury Park Holding Corporation

Registration Statement on Form S-4

General

1. We note your disclosure that the reorganization has been structured to qualify as a tax-free reorganization under the U.S. Internal Revenue Code. Please file a tax opinion as required by Item 601(b)(8) of Regulation S-K. Refer also to Staff Legal Bulletin No. 19, Legality and Tax Opinions in Registered Offerings, Section III, available on our website at [www.sec.gov](http://www.sec.gov).

Canterbury Park Holding Corporation

Preliminary Proxy Statement on Schedule 14A

General

2. Please also make any conforming changes to the proxy, to the extent applicable.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation

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of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Ryan Adams at (202) 551-3191 or me at (202) 551-3210 with any other questions.

Sincerely,

/s/ Susan Block

Susan Block  
Attorney-Adviser  
Office of Transportation and Leisure

cc: Richard A. Primuth  
Lindquist & Vennum LLP