

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

October 23, 2020

Michael Behrens Chief Executive Officer My Racehorse CA LLC 250 W. 1st Street, Suite 256 Claremont, CA 91711

Re: My Racehorse CA LLC
Offering Statement on Form 1-A
Post-qualification Amendment No. 17
Filed October 13, 2020
File No. 024-10896

Dear Mr. Behrens:

We have reviewed your amendment and have the following 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 offering 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 offering statement and the information you provide in response to these comments, we may have additional comments.

Post-qualification Amendment No. 17

Management's Discussion and Analysis of Financial Condition and Results of Operation, page 46

1. It appears that, when you revised this section to include information for the periods ended June 30, 2020 and 2019, you deleted information for the fiscal years ended December 31, 2019 and 2018. Please revise this section to include such disclosure. Refer to Item 9 of Form 1-A.

General

2. Please supplementally confirm that, to the extent there are Kickers under series coownership agreements discussed in future filings, you will describe the term "Kicker" in a manner similar to how it is used in the associated campaign page. Michael Behrens My Racehorse CA LLC October 23, 2020 Page 2

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Cara Wirth at (202) 551-7127 or Lilyanna Peyser at (202) 551-3222 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Christopher Tinen