

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

March 1, 2022

Michael Behrens Chief Executive Officer My Racehorse CA LLC 120 Kentucky Ave., Suite 110 Lexington, KY 40502

> Re: My Racehorse CA LLC Offering Statement on Form 1-A Filed February 22, 2022 File No. 024-11808

Dear Mr. Behrens:

This is to advise you that we do not intend to review your offering statement.

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. We also remind you that, following qualification of your Form 1-A, Rule 257 of Regulation A requires you to file periodic and current reports, including a Form 1-K which will be due within 120 calendar days after the end of the fiscal year covered by the report.

Please contact Cara Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Christopher Tinen