

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

May 13, 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
Post-qualification Amendment No. 1
Filed May 6, 2022
File No. 024-11808

Dear Mr. Behrens:

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

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 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services