



Division of Securities
Tel: 605.773.4823
Fax: 605.773.5953
dlr.sd.gov/securities

March 24, 2016

Melissa Grant
Goosmann Law Firm
410 5th Street
Sioux City IA 51101

RE: ONAWA RACING, INC.

Dear Ms. Grant:

This will acknowledge receipt of your letter dated March 22, 2016.

Please be advised that your request for notice filing under SDCL 47-31B-302(c) ARSD 20:08:07:03.02(2) is granted subject to its limitations and based solely on the information as stated in your correspondence with this Division.

We require continuing notice of any changes in the structure of the proposed transactions or any other additional facts which might be material to your request for notice filing.

If you have any questions, please feel free to contact this office at (605) 773-4823.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Michael J Youngberg', written over a large, stylized blue scribble.

MICHAEL J YOUNGBERG, Director
Division of Securities

MJY

Receipt Number: 16-21888