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CHURCHILL DOWNS INC Form 8-K May 08, 2007

Kentucky

(State of incorporation)

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

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITY EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): May 8, 2007

(Exact name of registrant as specified in its charter)

<u>0-1469</u> <u>61-0156015</u> (Commission file number) (IRS Employer Identification

No.)

700 Central Avenue, Louisville, Kentucky 40208 (Address of principal executive offices) (Zip Code)

(502) 636-4400

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

[]	Written communications pursuant to Rule 425 under the Securities Act (18 CFR 230.425)
[]	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
[]	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
[]	Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. RESULTS OF OPERATION AND FINANCIAL CONDITION.

A copy of the news release issued by Churchill Downs Incorporated (the "Company") on May 8, 2007 announcing the results of operations and financial condition for the first quarter ended March 31, 2007, is attached hereto as Exhibit 99.1 and incorporated by reference herein.

Item 9.01. Financial Statements and Exhibits.

- (d) Exhibit
- Press Release dated May 8, 2007 issued by Churchill Downs Incorporated.

Exhibit No. Description

Exhibit Press Release dated May 8, 2007 issued by Churchill Downs Incorporated. 99.1

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto, duly authorized.

CHURCHILL DOWNS INCORPORATED

May 8, 2007 /s/ Michael W. Anderson

By: Michael W. Anderson

Title: Vice President Finance and Treasurer