

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

June 3, 2011

Jeffrey W. Jones Chief Financial Officer Vail Resorts, Inc. 390 Interlocken Crescent Broomfield, Colorado 80021

Re: Vail Resorts, Inc.

Form 10-K for Fiscal Year Ended July 31, 2010

Filed September 23, 2010

Form 10-Q for Fiscal Quarter Ended January 31, 2011

Filed March 10, 2011 File No. 001-09614

Dear Mr. Jones:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Lyn Shenk Branch Chief