Mail Stop 3561

September 21, 2007

Jeffrey W. Jones Chief Financial Officer Vail Resorts, Inc. 390 Interlocken Crescent, Suite 1000 Broomfield, CO 80021

> Re: Vail Resorts, Inc. File No. 001-09614 Form 10-K: For the Fiscal Year Ended July 31, 2006 Form 10-Q: For the Period Ended October 31, 2006 Form 10-Q: For the Period Ended January 31, 2007 Form 10-Q: For the Period Ended April 30, 2007

Dear Mr. Jones:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay Branch Chief