

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20594

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. )\*

Vail Resorts, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

91879Q109

(CUSIP Number)

Check the following box if a fee is being paid with this statement [ ].  
(A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1: and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Capital Research and Management Company  
95-1411037

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)  
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

5 SOLE VOTING POWER  
NONE

6 SHARED VOTING POWER  
NONE

7 SOLE DISPOSITIVE POWER  
1,519,600

8 SHARED DISPOSITIVE POWER  
NONE

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
1,519,600 Beneficial ownership disclaimed pursuant to Rule 13d-4

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
5.7%

12 TYPE OF REPORTING PERSON\*  
IA

\*SEE INSTRUCTION BEFORE FILLING OUT!



SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

Schedule 13G  
Under the Securities Exchange Act of 1934

Amendment No.

Item 1(a) Name of Issuer:  
Vail Resorts, Inc.

Item 1(b) Address of Issuer's Principal Executive Offices:  
Post Office Box 7  
Vail, CO 81658

Item 2(a) Name of Person(s) Filing:  
Capital Research and Management Company

Item 2(b) Address of Principal Business Office:  
333 South Hope Street  
Los Angeles, CA 90071

Item 2(c) Citizenship: N/A

Item 2(d) Title of Class of Securities:  
Common Stock

Item 2(e) CUSIP Number:  
91879Q109

Item 3 The person(s) filing is(are):

(e)  Investment Adviser registered under Section 203 of  
the Investment Advisers Act of 1940.

Item 4 Ownership

Capital Research and Management Company, an investment adviser registered under Section 203 of the Investment Advisers Act of 1940 is deemed to be the beneficial owner of 1,519,600 shares or 5.7% of the 26,823,000 shares of Common Stock believed to be outstanding as a result of acting as investment adviser to various investment companies registered under Section 8 of the Investment Company Act of 1940.

Item 5 Ownership of 5% or Less of a Class: [ ]

Item 6 Ownership of More than 5% on Behalf of Another Person: N/A

Item 7 Identification and Classification of the Subsidiary Which  
Acquired the Security Being Reported on By the Parent Holding  
Company: N/A

Item 8 Identification and Classification of Members of the Group: N/A

Item 9 Notice of Dissolution of the Group: N/A

Item 10 Certification



belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 8, 1999 (For the period ended  
December 31, 1998)

Signature: \*Paul G. Haaga, Jr.

Name/Title: Paul G. Haaga, Jr., Executive Vice  
President

Capital Research and Management Company

\*By

James P. Ryan  
Attorney-in-fact

Signed pursuant to a Power of Attorney dated January 29, 1999 included as an Exhibit to Schedule 13G filed with the Securities and Exchange Commission by Capital Research and Management Company on February 8, 1999 with respect to ABR Information Services, Inc.