

Mail Stop 4561

August 8, 2006

Mr. John Emery
Chief Executive Officer
Great Wolf Resorts, Inc.
122 West Washington Avenue
Madison, WI 53703

**Re: Great Wolf Resorts, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2006
Filed May 5, 2006
File No. 0-51064**

Dear Mr. Emery:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant