



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2014

Via E-mail

William Jensen  
Chief Executive Officer  
Intrawest Resorts Holdings, Inc.  
1621 18<sup>th</sup> Street, Suite 300  
Denver, CO 80202

**Re: Intrawest Resorts Holdings, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed January 10, 2013  
File No. 333-192252**

Dear Mr. Jensen:

We have reviewed your responses to the comments in our letter dated December 31, 2013 and have the following additional comments.

Our Business, page 1

1. We note your response to our prior comment 8. Please revise your statement on page 2 that "[yo]ur resorts also receive more snowfall than the applicable regional average" to clearly state that you do not have data against which to compare Blue Mountain Ski Resort and to clarify that you compare the snowfall in Mont Tremblant to a U.S. region even though it is in Canada.

Our Principal Stockholders, page 11

2. Please revise the last sentence to also include a cross reference to the "Designation and Election of Directors" discussion on page 106. Please also revise the risk factor "If the ownership of our common stock continues to be highly concentrated" on page 30 to include this cross reference.

Exhibit Index

3. We note your response to our prior comment 20. Please file the legality opinion from Skadden, Arps, Slate, Meagher & Flom LLP so that we have adequate time to review it prior to effectiveness. Please note that we may have comments upon reviewing the opinion.

William Jensen  
Intrawest Resorts Holdings, Inc.  
January 17, 2014  
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You may contact Kristin Shifflett (202) 551-3381 or Amy Geddes at (202) 551-3304 if you have questions regarding comments on the financial statements and related matters. Please contact John Stickel at (202) 551-3324 or me at (202) 551-3859 with any other questions.

Sincerely,

/s/ John Dana Brown

John Dana Brown  
Attorney Advisor

cc: Via E-mail  
Gregory A. Fernicola, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP