



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 2, 2016

Travis Mayer  
Chief Financial Officer  
Intrawest Resorts Holdings, Inc.  
1621 18th Street, Suite 300  
Denver, Colorado 80202

**Re: Intrawest Resorts Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2016**  
**Filed September 8, 2016**  
**File No. 001-36286**

Dear Mr. Mayer:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended June 30, 2016

Item 9A. Controls and Procedures

Evaluation of Disclosure Controls and Procedures, page 96

1. Your conclusion regarding the effectiveness of disclosures controls and procedures does not state the entire definition of disclosure controls and procedures as defined in Exchange Act Rules 13a-15(e) and 15d-15(e). Specifically, you did not indicate that disclosure controls and procedures are designed to ensure that information required to be disclosed in reports filed or submitted under the Act is accumulated and communicated to management as appropriate to allow timely decisions regarding required disclosure. Although there is no requirement to disclose the full definition, specific reference to only a portion of the definition gives the appearance of limiting management's conclusion solely to the portion referred to. Please represent to us and revise future filings to state

management's conclusion in regard to your disclosure controls and procedures as fully defined in Exchange Act rules 13a-15(e) and 15d-15(e).

Exhibit 31.1 and Exhibit 31.2

2. We note the Section 302 Certifications omit the portion of the introductory language in paragraph 4 and the sub-paragraph that refers to the certifying officers' responsibility for designing, establishing and maintaining internal control over financial reporting. Please amend your filing with the revised certifications including this language. Refer to the last sentence of 246.13 of Commission's Compliance and Discussion Interpretations on Regulation S-K for guidance on amending the filing. Since full financial statements are to be filed with the amendment, please also include revised Section 906 certifications in the amendment.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Aamira Chaudhry at 202-551-3389 or Doug Jones at 202-551-3309 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3380 with any other questions.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure