

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