

Mail Stop 3561

July 7, 2009

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, 2008**  
**Definitive Proxy Statement on Schedule 14A**

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,

Lyn Shenk  
Branch Chief