



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2013

Via E-mail

Robert A. Katz  
Chairman and Chief Executive Officer  
Vail Resorts, Inc.  
390 Interlocken Crescent  
Broomfield, CO 80021

**Re: Vail Resorts, Inc.  
Form 10-K for the Fiscal Year Ended July 31, 2012  
Filed September 25, 2012  
Definitive Proxy Statement on Schedule 14A  
Filed October 19, 2012  
File No. 001-09614**

Dear Mr. Katz:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Susan Block

Susan Block  
Attorney-Advisor

cc: Via E-mail  
Adam D. Averbach  
Corporate Counsel – Securities & Governance