

Edgar Filing: Great Wolf Resorts, Inc. - Form CORRESP

Great Wolf Resorts, Inc.  
Form CORRESP  
December 10, 2004

GREAT WOLF RESORTS, INC.  
122 West Washington Avenue  
6th Floor  
Madison, Wisconsin 53703

December 10, 2004

VIA FACSIMILE AND EDGAR  
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Ms. Karen J. Garnett  
Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Great Wolf Resorts, Inc.  
Registration Statement on Form S-1 -- Registration No. 333-118148

Ms. Garnett:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Great Wolf Resorts, Inc. (the "Registrant"), a Delaware corporation, hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-118148) (the "Registration Statement") to 1:00 p.m., Washington, D.C. time, on Tuesday, December 14, 2004, or as soon thereafter as practicable.

In addition, the Registrant hereby acknowledges the following:

- o should the Securities and Exchange Commission ("Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- o the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- o the Registrant may not assert this action as a defense in any proceeding initiated by the Commission or any other party under the federal securities laws of the United States.

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Please call the undersigned at (608) 661-4757 or Alan J. Prince of King & Spalding LLP at (404) 572-3595 if you have any questions.

GREAT WOLF RESORTS, INC.

/s/ J. Michael Schroeder

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J. Michael Schroeder  
General Counsel & Secretary