

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

Great Wolf Resorts, Inc.  
Form CORRESP  
October 29, 2004

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October 19, 2004

VIA UPS OVERNIGHT

Mr. Neil Miller  
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  
(COMMISSION FILE NO. 333-118148)

Dear Mr. Miller:

Pursuant to our conversation earlier today and in connection with the letter from Karen J. Garnett dated October 18, 2004 to Great Wolf Resorts, Inc., I have enclosed the following materials for your review:

- Private Placement Memorandum, dated July 26, 2004, relating to the formation transactions;
- Sample of Memorandum Supplement for Great Wolf Lodge of Traverse City, LLC;
- Sheboygan, Wisconsin condominium documents:
  - Original sales and marketing materials (containing a sales brochure; frequently asked question sheets; floorplans; a pricing sheet; property sketches; a reservation form; and information sheets);
  - Original Offer to Purchase;
  - Newspaper advertisements in connection with original offers;
  - Revised sales materials (containing a sales brochure; frequently asked question sheets; floorplans; a pricing sheet; property sketches; and information sheets);
  - Revised Offer to Purchase; and
- Wisconsin Dells, Wisconsin condominium documents:
  - Sales materials (containing frequently asked question sheets; floorplans; a pricing sheet; property

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sketches; a reservation form; and information sheets).

Additional information concerning the condominiums in Sheboygan and Wisconsin Dells can be found at <http://www.blueharborcondominiums.com> and <http://www.greatwolfvacations.com>, respectively.

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These materials are being provided to you in accordance with Rule 418 of the Securities Act of 1933, as amended. Please return the materials to the undersigned upon completion of your review.

Very truly yours,

/s/ Todd W. Latz

Todd W. Latz

Enclosures

cc: Karen J. Garnett  
J. Michael Schroeder (Great Wolf Resorts, Inc.)  
Alan J. Prince (King & Spalding LLP)  
Andrew A. Gerber (Hunton & Williams LLP)