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Manning & Napier, Inc.  
Form SC 13G/A  
February 14, 2012

January 22, 2008

Securities and Exchange Commission  
450 Fifth Street NW  
Washington, DC 20549

RE: Schedule 13G  
Vail Resorts Inc.  
As of December 31, 2007

Gentlemen:

In accordance with Section 13(d)(5) of the Securities Exchange Act of 1934, attached please find a copy of Schedule 13G for the above named company showing a decrease in beneficial ownership to less than 5% as of December 31, 2007 filed on behalf of Eagle Asset Management, Inc.

Very truly yours,

Damian Sousa  
Vice President  
Chief Compliance Officer  
DS:jgh  
Enclosures

cc: Office of the Corporate Secretary  
Vail Resorts Inc.  
390 Interlocken Crescent, Suite 1000  
Broomfield, CO 80021

Securities Division  
NASD Financial Center  
33 Whitehall Street  
New York, NY 10004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 1)\*

Vail Resorts Inc.

(Name of Issuer)

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Common Stock par value \$.01 per share  
(Title of Class of Securities)

91879Q109  
(CUSIP Number)

Check the following box if a fee is being paid with this statement \_\_\_\_\_. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP NO. 91879Q109 13G

1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
Eagle Asset Management, Inc. 59-2385219

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(A) \_\_\_\_\_  
(B) \_\_\_\_\_

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Florida

|                       |   |                          |
|-----------------------|---|--------------------------|
| NUMBER OF<br>SHARES   | 5 | SOLE VOTING POWER        |
| BENEFICIALLY<br>OWNED | 6 | SHARED VOTING POWER      |
| AS OF                 |   | - - -                    |
| DECEMBER 31, 2007     | 7 | SOLE DISPOSITIVE POWER   |
| BY EACH               |   | 1,109,831                |
| REPORTING             | 8 | SHARED DISPOSITIVE POWER |
| PERSON WITH           |   | - - -                    |

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9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,109,831

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

[\_\_\_\_\_]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

2.87%

12 TYPE OF REPORTING PERSON\*

IA

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\*SEE INSTRUCTION BEFORE FILLING OUT!

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Item 1(a) Name of Issuer:

Vail Resorts Inc.

Item 1(b) Address of Issuer's Principal Executing Offices:

390 Interlocken Crescent, Suite 1000  
Broomfield, CO 80021

Item 2(a) Name of Person Filing:

Eagle Asset Management, Inc.

Item 2(b) Address of Principal Business Office:

880 Carillon Parkway  
St. Petersburg, Florida 33716

Item 2(c) Citizenship:

Florida

Item 2(d) Title of Class of Securities:

Common Stock par value \$.01 per share

Item 2(e) CUSIP Number:

91879Q109

Item 3 Type of Reporting Person:

(e) Investment Adviser registered under Section 203  
of the Investment Advisors Act of 1940

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Item 4 Ownership as of December 31, 2007

(a) Amount Beneficially Owned:

1,109,831 shares of common stock beneficially owned including:

|                              | No. of Shares |
|------------------------------|---------------|
| Eagle Asset Management, Inc. | 1,109,831     |

(b) Percent of Class: 2.87%

(c) Deemed Voting Power and Disposition Power:

| (i)  | (ii)   | (iii)   | (iv)  |
|--|--|---|---|
| Deemed to have Sole Power to Vote or to Direct to Vote | Deemed to have Shared Power to Vote or to Direct to Vote | Deemed to have Sole Power to Dispose or to Direct the Disposition | Deemed to have Shared Power to Dispose or to Direct the Disposition |
| Eagle Asset Management, Inc.                           | 1,109,831  | ----  | 1,109,831   |

Eagle Asset Management, Inc.

Item 5 Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.

(X)

Item 6 Ownership of More than Five Percent on Behalf of Another Person:

N/A

Item 7 Identification and Classification of the Subsidiary which Acquired the Security Being Reported on by the Parent Holding Company:

N/A

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Item 8 Identification and Classification of Members of the Group:

N/A

Item 9 Notice of Dissolution of Group: N/A

Item 10 Certification:

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By signing below I certify that to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: January 22, 2008

EAGLE ASSET MANAGEMENT, INC.

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Damian Sousa  
Vice President  
Chief Compliance Officer