

Great Wolf Resorts, Inc.  
Form RW  
October 15, 2007

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, DC 20549

Re: **Great Wolf Resorts, Inc. / GW Capital Trust II**  
**Registration on Form S-1**  
**File No. 333-134716**

Ladies and Gentlemen:

Great Wolf Resorts, Inc. and GW Capital Trust II (the Registrants ) hereby request pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the Securities Act ), to withdraw from registration the registration statement on Form S-1 (Registration Statement No. 333-134716) (the Registration Statement ), filed by the Registrants with the Securities and Exchange Commission (the Commission ) on June 5, 2006. The Registration Statement is being withdrawn because the Registrants no longer intend to sell any of the securities described in the Registration Statement.

The Registration Statement was never declared effective and no securities were sold under the Registration Statement. Accordingly, the Registrants hereby request that an order granting the withdrawal of the Registration Statement be issued by the Commission as soon as possible.

The Registrants also request that, in accordance with Rule 457(p) under the Securities Act, all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the Registrants' accounts for future use.

If you have any questions regarding the foregoing application for withdrawal, please contact Alan J. Prince, counsel to the Registrants, at (404) 572-3595.

Sincerely,

GREAT WOLF RESORTS, INC.

By: /s/ J. Michael Schroeder  
Name: J. Michael Schroeder  
Title: General Counsel and  
Corporate Secretary

GW CAPITAL TRUST II

By: /s/ J. Michael Schroeder  
Name: J. Michael Schroeder  
Title: Trustee

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