

Peak Resorts Inc
Form 10-K/A
July 15, 2016

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A

(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended April 30, 2016.

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF
1934

For the transition period from _____ to _____.

Commission file number 001-35363

Peak Resorts, Inc.

(Exact name of registrant as specified in its charter)

Missouri	43-1793922
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

17409 Hidden Valley Drive	63025
Wildwood, Missouri	(Zip Code)
(Address of principal executive offices)	

(636) 938-7474
(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

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Title of each class

Name of each exchange on which registered

Common Stock, \$0.01 par value per share

NASDAQ Stock Exchange

Securities registered pursuant to section 12(g) of the Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Yes No

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Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. Large accelerated filer Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

As of October 31, 2015, the last business day of the registrant's most recently completed second fiscal quarter, the aggregate market value of voting and non-voting common equity held by non-affiliates of the registrant was \$84.1 million.

As of July 14, 2016, 13,982,400 shares of the registrant's common stock were outstanding.

Documents incorporated by reference:

Portions of the registrant's Definitive Proxy Statement for its 2016 Annual Meeting of Stockholders are incorporated by reference into Part III of this Annual Report on Form 10-K, to be filed within 120 days of the registrant's fiscal year ended April 30, 2016.

EXPLANATORY NOTE

The purpose of this Amendment No. 1 (the “Amendment”) to the registrant’s Annual Report on Form 10-K for the year ended April 30, 2016, filed with the Securities and Exchange Commission on July 14, 2016 (the “Annual Report”), is to include revised Exhibits 10.64, 21.1, 23.1, 31.1, 31.2 and 32.1 filed with the Annual Report to correct formatting and typographical errors. Amended and restated Exhibits 10.64, 21.1, 23.1, 31.1, 31.2 and 32.1 are filed as Exhibits to this Amendment, and currently dated certifications from our Chief Executive Officer and Chief Financial Officer are filed as Exhibits 31.3, 31.4 and 32.2 to this Amendment.

No other changes have been made to the Annual Report except as noted above. This Amendment to the Annual Report speaks as of the original filing date of the Annual Report, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way disclosures made in the original Annual Report except that changes have been made to the attached Exhibits.

PART IV

Item 15. Exhibits and Financial Statement Schedules.

(a) The following documents are filed as part of this annual report on Form 10-K:

1. Financial Statements.

The consolidated financial statements of Peak Resorts, Inc. and subsidiaries, together with the report thereon of the Company’s independent registered public accounting firm, are included in Part II, Item 8, “Financial Statements and Supplementary Data” of this annual report on Form 10-K. See Index to Consolidated Financial Statements therein.

2. Financial Statement Schedules

None.

3. Exhibits

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The exhibits required to be filed as part of this annual report on Form 10-K are listed in the attached Exhibit Index.

(b) The exhibits filed with this annual report on Form 10-K are listed in the attached Exhibit Index.

(c) None.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PEAK RESORTS, INC.

Date: July 15, 2016 By: /s/ Timothy D. Boyd

Timothy D. Boyd

Chief Executive Officer and President

(Principal Executive Officer)

Date: July 15, 2016 By: /s/ Stephen J. Mueller

Stephen J. Mueller

Chief Financial Officer and Vice President

(Principal Financial and Accounting Officer)

EXHIBIT INDEX

Exhibit Number	Description
2.1	<p>Agreement of Sale and Purchase between Wildcat Mountain Ski Area, Inc., Meadow Green-Wildcat Skilift Corp. and Meadow Green-Wildcat Corp., as sellers, and WC Acquisition Corp., as purchaser, effective as of October 20, 2010 (filed as Exhibit 2.1 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).</p>
2.2	<p>Agreement of Sale by and among Blue Ridge Real Estate Company and JFBB Ski Areas, Inc., dated as of October 31, 2011 (filed as Exhibit 2.3 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).</p>
2.3	<p>Amendment to Agreement of Sale by and among Blue Ridge Real Estate Company and JFBB Ski Areas, Inc., dated as of December 6, 2011</p>

- (filed as Exhibit 2.4 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 2.4 Second Amendment to Agreement of Sale by and among Blue Ridge Real Estate Company and JFBB Ski Areas, Inc., dated as of December 15, 2011 (filed as Exhibit 2.5 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 2.5 Agreement of Sale by and among Big Boulder Corporation and JFBB Ski Areas, Inc., dated as of October 31, 2011 (filed as Exhibit 2.6 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 2.6 Amendment to Agreement of Sale by and among Big Boulder Corporation and JFBB Ski Areas, Inc., dated as of December 6, 2011 (filed as Exhibit 2.7 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and

- incorporated herein by reference).
- 2.7 Second Amendment to Agreement of Sale by and among Big Boulder Corporation and JFBB Ski Areas, Inc., dated as of December 15, 2011 (filed as Exhibit 2.8 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 2.8 Stock Purchase Agreement by and among Peak Resorts, Inc., as buyer, and S. Sandy Satullo, II Revocable Trust of 3/13/00, S. Sandy Satullo, II, Trustee, S. Sandy Satullo, III, Tia N. Satullo Revocable Trust, Tia S. Winfield, Trustee, Stuart S. Satullo Revocable Trust of January 20, 2005, Stuart S. Satullo, Trustee, James B. Stinnett, Raymond C. Stinnett and Linda G. Musfeldt, as sellers, and S. Sandy Satullo II on its own behalf and on behalf of each seller, dated as of October 17, 2012 (filed as Exhibit 2.8 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein

- by reference).
- 2.9 Stock Purchase Agreement by and among Paul Slutzky, Charles B. Slutzky, David Slutzky, Gary Slutzky, and Caol Slutzky-Tenerowicz and Peak Resorts, Inc., dated as of November 30, 2015 (filed as Exhibit 2.1 to the Quarterly Report on Form 10-Q filed on December 15, 2015 and incorporated herein by reference).
- 3.1 Amended and Restated Articles of Incorporation (filed as Exhibit 3.1 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 3.2 Amended and Restated By-laws (filed as Exhibit 3.2 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
-

- 4.1 Form of Peak Resorts, Inc. Common Stock Certificate (filed as Exhibit 4.1 to Amendment No. 1 to the Registrant's Registration Statement on Form S-1 filed on November 10, 2014 and incorporated herein by reference).
- 10.1 Loan Agreement by and between Peak Resorts, Inc. and L.B.O. Holding, Inc., as borrowers, and EPT Mount Attitash, Inc., as lender, dated April 4, 2007 (filed as Exhibit 10.1 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.2 Promissory Note from Peak Resorts, Inc. and L.B.O. Holding, Inc. in favor of EPT Mount

- Attitash, Inc.
dated April 4,
2007 (filed as
Exhibit 10.2
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).
- 10.3 Note
Modification
Agreement by
and between
Peak
Resorts, Inc.
and L.B.O.
Holding, Inc.,
as borrowers,
and EPT
Mount
Attitash, Inc.
as lender,
dated
October 30,
2007 (filed as
Exhibit 10.3
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).
- 10.4 Agreement
Concerning a
Loan for a
Holder of a
Special Use
Permit by and
between the
U.S.
Department of
Agriculture,

- Forest
Service; EPT
Mount
Attitash, Inc.
and L.B.O.
Holding, Inc.,
dated April 4,
2007 (filed as
Exhibit 10.4
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).
- 10.5 Agreement
Concerning a
Loan for a
Holder of a
Special Use
Permit by and
between the
U.S.
Department of
Agriculture,
Forest
Service; EPT
Mount
Snow, Inc.
and Mount
Snow, Ltd.,
dated April 4,
2007 (filed as
Exhibit 10.5
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).
- 10.6 Promissory
Note from
Peak

- Resorts, Inc.
and Mount
Snow, Ltd. in
favor of EPT
Mount
Snow, Inc.,
dated April 4,
2007 (filed as
Exhibit 10.6
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).
- 10.7 Modification
Agreement by
and between
Peak
Resorts, Inc.
and Mount
Snow, Ltd., as
borrowers,
and EPT
Mount
Snow, Inc. as
lender, dated
April 1, 2010
(filed as
Exhibit 10.7
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).
- 10.8 Second
Modification
Agreement by
and between
Peak Resorts,
Inc. and
Mount Snow,

Ltd., as
borrowers,
and EPT
Mount Snow,
Inc. as lender,
dated July 13,
2012 (filed as
Exhibit 10.8
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).

10.9 Third
Modification
Agreement by
and between
Peak
Resorts, Inc.
and Mount
Snow, Ltd., as
borrowers,
and EPT
Mount
Snow, Inc. as
lender, dated
April 1, 2013
(filed as
Exhibit 10.9
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).

10.10 Loan
Agreement by
and between
Peak
Resorts, Inc.
and Mount
Snow, Ltd., as

borrowers,
and EPT
Mount
Snow, Inc., as
lender, dated
April 4, 2007
(filed as
Exhibit 10.10
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).

10.11 First
Modification
Agreement by
and between
Peak Resorts,
Inc. and
Mount Snow,
Ltd., as
borrowers,
and EPT
Mount Snow,
Inc., as lender,
dated June 30,
2009 (filed as
Exhibit 10.11
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).

10.12 Amended and
Restated
Promissory
Note from
Peak
Resorts, Inc.
and Mount
Snow, Ltd. in

favor of EPT
Mount
Snow, Inc.,
dated June 30,
2009 (filed as
Exhibit 10.12
to the
Registrant's
Registration
Statement on
Form S-1 filed
on October
20, 2014 and
incorporated
herein by
reference).

- 10.13 Letter Agreement by and between Peak Resorts, Inc. and Mount Snow, Ltd., as borrowers, and EPT Mount Snow, Inc., as lender, dated June 20, 2009 (filed as Exhibit 10.13 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.14 Amended and Restated Credit and Security Agreement among Mad River Mountain, Inc.; SNH Development, Inc.; L.B.O. Holding, Inc.; Mount Snow, Ltd.; Peak Resorts, Inc.; Hidden Valley Golf and Ski, Inc.; Snow Creek, Inc.; Paoli Peaks, Inc.; Deltrecs, Inc.; Brandywine Ski Resort, Inc.; Boston Mills Ski Resort, Inc.; and JFBB Ski Areas, Inc., as borrowers, and EPT Ski Properties, Inc., as lender, dated October 30, 2007 (filed as Exhibit 10.14 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014

- and incorporated herein by reference).
- 10.15 Option Agreement between Hidden Valley Golf and Ski, Inc.; Snow Creek, Inc.; Paoli Peaks, Inc.; Brandywine Ski Resort, Inc.; Boston Mills Ski Resort, Inc.; and JFBB Ski Areas, Inc., as sellers, and EPT Ski Properties, Inc. as purchaser, dated October 30, 2007 (filed as Exhibit 10.15 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.16 Second Amended and Restated Promissory Note from Peak Resorts, Inc.; JFBB Ski Areas, Inc.; Mad River Mountain, Inc.; SNH Development, Inc.; L.B.O. Holding, Inc.; Mount Snow, Ltd.; Hidden Valley Golf and Ski, Inc.; Paoli Peaks, Inc.; Deltrecs, Inc.; Brandywine Ski Resort, Inc.; and Boston Mills Ski Resort, Inc. in favor of EPT Ski

Properties, Inc.,
dated August 5,
2008 (filed as
Exhibit 10.16 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.17 Third Amended
and Restated
Promissory Note
from Peak
Resorts, Inc.; JFBB
Ski Areas, Inc.;
Mad River
Mountain, Inc.;
SNH
Development, Inc.;
L.B.O.
Holding, Inc.;
Mount Snow, Ltd.;
Hidden Valley Golf
and Ski, Inc.; Paoli
Peaks, Inc.;
Deltrecs, Inc.;
Brandywine Ski
Resort, Inc.; and
Boston Mills Ski
Resort, Inc. in favor
of EPT Ski
Properties, Inc.,
dated December 15,
2011 (filed as
Exhibit 10.17 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.18 Fourth Amended
and Restated
Promissory Note
from Peak
Resorts, Inc.; JFBB

Ski Areas, Inc.;
Mad River
Mountain, Inc.;
SNH
Development, Inc.;
L.B.O.
Holding, Inc.;
Mount Snow, Ltd.;
Hidden Valley Golf
and Ski, Inc.; Paoli
Peaks, Inc.;
Deltrecs, Inc.;
Brandywine Ski
Resort, Inc.; and
Boston Mills Ski
Resort, Inc. in favor
of EPT Ski
Properties, Inc.,
dated May 14, 2012
(filed as Exhibit
10.18 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.19 Fifth Amended and
Restated
Promissory Note
from Peak
Resorts, Inc.; JFBB
Ski Areas, Inc.;
Mad River
Mountain, Inc.;
SNH
Development, Inc.;
L.B.O.
Holding, Inc.;
Mount Snow, Ltd.;
Hidden Valley Golf
and Ski, Inc.; Paoli
Peaks, Inc.;
Deltrecs, Inc.;
Brandywine Ski
Resort, Inc.; and
Boston Mills Ski
Resort, Inc. in favor
of EPT Ski

Properties, Inc.,
dated July 13, 2012
(filed as Exhibit
10.19 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.20 Blanket
Conveyance, Bill of
Sale and
Assignment
between Wildcat
Mountain Ski
Area, Inc., Meadow
Green Wildcat
Skilift Corp. and
Meadow
Green Wildcat
Corp., as assignors,
and WC
Acquisition Corp.,
as assignee, dated
November 19, 2010
(filed as Exhibit
10.20 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.21 Agreement
Concerning a Loan
for a Holder of a
Special Use Permit
by and between the
U.S. Department of
Agriculture, Forest
Service; Meadow
Green Wildcat
Corp, as lender, and
WC Acquisition
Corp., as borrower,
dated

November 19, 2010
(filed as Exhibit
10.21 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

- 10.22 Promissory Note from WC Acquisition Corp. in favor of Wildcat Mountain Ski Area, Inc.; Meadow Green Wildcat Skilift Corp.; and Meadow Green Wildcat Corp., dated November 22, 2010 (filed as Exhibit 10.22 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.23 Unconditional Guaranty of Peak Resorts, Inc., dated November 12, 2010 (filed as Exhibit 10.23 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.24 Lease Agreement by and between EPT Mad River, Inc. and Mad River Mountain, Inc., dated November 17, 2005 (filed as Exhibit 1024 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014

- and incorporated herein by reference).
- 10.25 First Amendment to Lease Agreement by and between EPT Mad River, Inc. and Mad River Mountain, Inc., dated June 30, 2006 (filed as Exhibit 10.25 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.26 Ground Lease by and between Crotched Mountain Properties, L.L.C. and SNH Development, Inc., dated May 27, 2003 (filed as Exhibit 10.26 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.27 First Amendment to Ground Lease by and between Crotched Mountain Properties, L.L.C. and SNH Development, Inc., dated April 3, 2004 (filed as Exhibit 10.27 to the Registrant's Registration Statement on Form

- S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.28 Second Amendment to Ground Lease by and between Crotched Mountain Properties, L.L.C. and SNH Development, Inc., dated January 31, 2008 (filed as Exhibit 10.28 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.29 Lease by and between the Estate of Charles Marvin Weeks and Paoli Peaks, Inc., dated September 26, 1990 (filed as Exhibit 10.29 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.30 U.S. Department of Agriculture Forest Service Special Use Permit for Attitash (filed as Exhibit 10.30 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014

- and incorporated herein by reference).
- 10.31 U.S. Department of Agriculture Forest Service Special Use Permit for Mount Snow (filed as Exhibit 10.31 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.32 U.S. Department of Agriculture Forest Service Special Use Permit for Wildcat Mountain (filed as Exhibit 10.32 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.33 Promissory Note from SNH Development, Inc. in favor of EPT Crotched Mountain Ski Resort, Inc., dated March 10, 2006 (filed as Exhibit 10.33 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.34 Amended and Restated Promissory Note

from SNH
Development, Inc.
in favor of EPT
Crotched Mountain
Ski Resort, Inc.,
dated July 13, 2012
(filed as Exhibit
10.34 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.35 Guaranty of
Payment made by
Peak Resorts, Inc.
for the benefit EPT
Crotched
Mountain, Inc.,
dated March 10,
2006 (filed as
Exhibit 10.35 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

- 10.36 Loan Agreement by and between Peak Resorts, Inc.; JFBB Ski Areas, Inc.; Mad River Mountain, Inc.; SNH Development, Inc.; L.B.O. Holding, Inc.; Mount Snow, Ltd.; Hidden Valley Golf and Ski, Inc.; Snow Creek, Inc.; Paoli Peaks, Inc.; Deltrecs, Inc.; Brandywine Ski Resort, Inc.; Boston Mills Ski Resort, Inc.; and WC Acquisition Corp., as borrowers, and EPT Ski Properties, Inc., dated July 13, 2012 (filed as Exhibit 10.36 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.37 Loan Agreement by and between Sycamore Lake, Inc. and Peak Resorts, Inc., as borrowers, and EPT Ski Properties, Inc., as lender, dated November 19, 2012 (filed as Exhibit 10.37 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014

- and incorporated herein by reference).
- 10.38 First Amendment to Loan Agreement by and between Sycamore Lake, Inc. and Peak Resorts, Inc., as borrowers, and EPT Ski Properties, Inc. as lender, dated July 26, 2013 (filed as Exhibit 10.38 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.39 Promissory Note from Sycamore Lake, Inc. and Peak Resorts, Inc. in favor of EPT Ski Properties, Inc., dated November 19, 2012 (filed as Exhibit 10.39 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.40 Option Agreement between Peak Resorts, Inc. and Sycamore Lake, Inc., as sellers, and EPT Ski Properties, Inc., as purchaser, dated November 19, 2012 (filed as Exhibit 10.40 to the

Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.41 Modification and
Consent Agreement
by and between
Peak Resorts, Inc.
and Mount
Snow, Ltd., as
borrowers, EPT
Mount Snow, Inc.,
as lender, and EPT
Ski Properties, Inc.,
dated July 26, 2013
(filed as Exhibit
10.41 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

10.42 Letter Agreement
regarding the
Modification and
Consent Agreement
by and between
Peak Resorts, Inc.
and Mount Snow,
Ltd., as borrowers,
EPT Mount Snow,
Inc., as lender, and
EPT Ski Properties,
Inc., dated June 13,
2014 (filed as
Exhibit 10.42 to the
Registrant's
Registration
Statement on Form
S-1 filed on
October 20, 2014
and incorporated
herein by
reference).

- 10.43 Purchase and Sale Agreement by and between Piggy and the Three J's, LLC and the Estate of James L. McGovern, III, as seller, and Mount Snow Ltd., as buyer, dated April 15, 2013 (filed as Exhibit 10.43 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.44 Form of Peak Resorts, Inc. Indemnification Agreement (filed as Exhibit 10.44 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.45 Agreement by and between Mount Snow, Ltd. and Leitner Poma of America, dated as of March 24, 2011 (filed as Exhibit 10.45 to the Registrant's Registration Statement on Form S-1 filed on October 20, 2014 and incorporated herein by reference).
- 10.46 Executive Employment

Agreement by and between Peak Resorts, Inc. and Timothy D. Boyd, dated as of June 1, 2011 (filed as Exhibit 10.46 to Amendment No. 1 to the Registrant's Registration Statement on Form S-1 filed on November 10, 2014 and incorporated herein by reference).

10.47 Executive Employment Agreement by and between Peak Resorts, Inc. and Stephen J. Mueller, dated as of June 1, 2011 (filed as Exhibit 10.47 to Amendment No. 1 to the Registrant's Registration Statement on Form S-1 filed on November 10, 2014 and incorporated herein by reference).

- 10.48 Executive Employment Agreement by and between Peak Resorts, Inc. and Richard Deutsch, dated as of June 1, 2011 (filed as Exhibit 10.48 to Amendment No. 1 to the Registrant's Registration Statement on Form S-1 filed on November 10, 2014 and incorporated herein by reference).
- 10.49 Peak Resorts, Inc. 2014 Equity Incentive Plan (filed as Exhibit 10.1 to the Registrant's Registration Statement on Form S-8 filed on January 15, 2015 and incorporated herein by reference).
- 10.50 Restructure Agreement by and between Peak Resorts, Inc., Hidden Valley Golf & Ski, Inc. Boston Mills Ski Resort, Inc., Brandywine Ski Resort, Inc., Paoli Peaks, Inc.,

Snow
Creek, Inc.,
JFBB Ski
Areas, Inc.,
Mad River
Mountain,
Inc., SNH
Development,
Inc., L.B.O.
Holdings, Inc.,
Mount Snow,
Ltd., Deltrecs,
Inc. and
Sycamore
Lake, Inc. and
EPT Crotched
Mountain,
Inc., EPT
Mount Snow,
Inc., EPT
Mount
Attitash, Inc.,
EPT Ski
Properties,
Inc., Crotched
Mountain
Properties,
LLC, and EPT
Mad River,
Inc., dated as
of November
10, 2014 (filed
as Exhibit
10.50 to
Amendment
No. 1 to the
Registrant's
Registration
Statement on
Form S-1 filed
on November
10, 2014 and
incorporated
herein by
reference).

10.51 Master Credit
and Security
Agreement,
dated as of
December 1,
2014, among

Peak Resorts,
Inc., Mount
Snow, Ltd.,
Sycamore
Lake, Inc.,
Brandywine
Ski Resort,
Inc., Boston
Mills Ski
Resort, Inc.,
Deltrecs, Inc.,
and JFBB Ski
Areas, Inc, as
borrowers,
and EPT Ski
Properties,
Inc. and EPT
Mount Snow,
Inc., as lender
(filed as
Exhibit 10.1 to
the Quarterly
Report on
Form 10-Q
filed on
January 6,
2015 and
incorporated
herein by
reference).

10.52 Amendment to
Master Credit
and Security
Agreement,
effective as of
December 1,
2014, by and
among Peak
Resorts, Inc.,
Mount Snow,
Ltd.,
Sycamore
Lake, Inc.,
Brandywine
Ski Resort,
Inc., Boston
Mills Ski
Resort, Inc.,
Deltrecs, Inc.
and JFBB Ski
Areas, Inc., as

borrowers,
and EPT Ski
Properties,
Inc. and EPT
Mount Snow,
Inc., as
lenders (filed
as Exhibit
10.1 to the
Current
Report on
Form 8-K/A
filed on
January 29,
2015 and
incorporated
herein by
reference).

10.53 Amended and
Restated
Promissory
Note from
Peak Resorts,
Inc., Boston
Mills Ski
Resort, Inc.
Brandywine
Ski Resort,
Inc. and
Deltrecs, Inc.
in favor of
EPT Ski
Properties,
Inc., dated
December 1,
2014 (filed as
Exhibit 10.2 to
the Quarterly
Report on
Form 10-Q
filed on
January 6,
2015 and
incorporated
herein by
reference).

10.54 Amended and
Restated
Promissory
Note from
Peak Resorts,

Inc. and
Sycamore
Lake, Inc. in
favor of EPT
Ski Properties,
Inc., dated
December 1,
2014 (filed as
Exhibit 10.3 to
the Quarterly
Report on
Form 10-Q
filed on
January 6,
2015 and
incorporated
herein by
reference).

10.55 Amended and
Restated
Promissory
Note from
Peak Resorts,
Inc. and JFBB
Ski Areas, Inc.
in favor of
EPT Ski
Properties,
Inc., dated
December 1,
2014 (filed as
Exhibit 10.4 to
the Quarterly
Report on
Form 10-Q
filed on
January 6,
2015 and
incorporated
herein by
reference).

10.56 Amended and
Restated
Promissory
Note from
Peak Resorts,
Inc. and
Mount Snow,
Ltd. in favor
of EPT Ski
Properties,

Inc., dated December 1, 2014 (filed as Exhibit 10.5 to the Quarterly Report on Form 10-Q filed on January 6, 2015 and incorporated herein by reference).

10.57 Master Cross Default Agreement, dated as of December 1, 2014, by and among EPT Ski Properties, Inc., EPT Mount Snow, Inc. and EPT Mad River, Inc. and Peak Resorts, Inc., Mad River Mountain, Inc., Mount Snow, Ltd., Sycamore Lake, Inc., Deltrecs, Inc., Brandywine Ski Resort, Inc., Boston Mills Ski Resort, Inc. and JFBB Ski Areas, Inc., as borrowers, and SNH Development, Inc., L.B.O. Holding, Inc., Hidden Valley Golf and Ski, Inc., Snow Creek, Inc., Paoli Peaks,

Inc. and
Crotched
Mountain
Properties,
LLC, as
guarantors
(filed as
Exhibit 10.6 to
the Quarterly
Report on
Form 10-Q
filed on
January 6,
2015 and
incorporated
herein by
reference).

10.58 Amended and Restated Master Cross Default Agreement by and among EPT Ski Properties, Inc., EPT Mount Snow, Inc. and EPT Mad River, Inc. and Peak Resorts, Inc., Mad River Mountain, Inc., Mount Snow, Ltd., Sycamore Lake, Inc., Deltrecs, Inc., Brandywine Ski Resort, Inc., Boston Mills Ski Resort, Inc., JFBB Ski Areas, Inc., Hunter Mountain Acquisition, Inc., Hunter Mountain Ski Bowl Inc., Hunter Mountain Festivals, Ltd., Hunter Mountain Rentals Ltd., Hunter Resort Vacations, Inc., Hunter Mountain Base Lodge, Inc. and Frosty Land, Inc., as borrowers, and SNH Development,

Inc., L.B.O.
Holding, Inc.,
Hidden Valley
Golf and Ski,
Inc., Snow
Creek, Inc.,
Paoli Peaks,
Inc. and
Crotched
Mountain
Properties,
LLC, as
guarantors,
dated as of
January 6,
2016 (filed as
Exhibit 10.3 to
the Current
Report on
Form 8-K
filed on
January 8,
2016 and
incorporated
herein by
reference).

10.59 Guaranty
Agreement,
made as of
December 1,
2014, by Peak
Resorts, Inc.,
JFBB Ski
Areas, Inc.,
Mad River
Mountain,
Inc., SNH
Development,
Inc., L.B.O.
Holding, Inc.,
Mount Snow,
Ltd.,
Sycamore
Lake, Inc.,
Hidden Valley
Golf and Ski,
Inc., Snow
Creek, Inc.,
Paoli Peaks,
Inc., Deltrecs,
Inc.,

Brandywine
Ski Resort,
Inc., Boston
Mills Ski
Resort, Inc.,
WC
Acquisition
Corp., Resort
Holdings,
L.L.C. and
BLC
Operators,
Inc., as
guarantors, for
the benefit of
EPT Ski
Properties,
Inc. and EPT
Mount Snow,
Inc. (filed as
Exhibit 10.7 to
the Quarterly
Report on
Form 10-Q
filed on
January 6,
2015 and
incorporated
herein by
reference).

10.60 Option
Agreement
between
Brandywine
Ski Resort,
Inc., Boston
Mills Ski
Resort, Inc.,
JFBB Ski
Areas, Inc.
and Sycamore
Lake, Inc., as
seller, and
EPT Ski
Properties,
Inc., as
purchaser,
dated as of
December 1,
2014 (filed as
Exhibit 10.8 to

the Quarterly Report on Form 10-Q filed on January 6, 2015 and incorporated herein by reference).

10.61 Master Right of First Refusal Agreement, made as of December 1, 2014, by and between EPT Ski Properties, Inc. and Peak Resorts, Inc. (filed as Exhibit 10.9 to the Quarterly Report on Form 10-Q filed on January 6, 2015 and incorporated herein by reference).

10.62 Right of First Refusal Agreement (Mount Attitash), dated as of December 1, 2014, among L.B.O. Holding, Inc. and EPT Ski Properties, Inc. (filed as Exhibit 10.10 to the Quarterly Report on Form 10-Q filed on January 6,

- 2015 and incorporated herein by reference).
- 10.63 Second Amendment to Lease Agreement, made as of December 1, 2014, by and between EPT Mad River, Inc. and Mad River Mountain, Inc. (filed as Exhibit 10.11 to the Quarterly Report on Form 10-Q filed on January 6, 2015 and incorporated herein by reference).
- 10.64 Third Amendment to Lease agreement, made as of June 8, 2016, by and between EPT Mad River, Inc. and Mad River Mountain, Inc.
- 10.65 Credit Facility, Loan and Security Agreement by and between Peak Resorts, Inc., Hidden Valley Golf and Ski, Inc., Paoli Peaks, Inc., Snow

- Creek, Inc.,
LBO Holding,
Inc., and SNH
Development,
Inc., and
Royal Banks
of Missouri,
dated as of
December 22,
2015 (filed as
Exhibit 10.1 to
the Current
Report on
Form 8-K
filed on
December 29,
2015 and
incorporated
herein by
reference).
- 10.66 Promissory
Note from
Peak Resorts,
Inc., Hidden
Valley Golf
and Ski, Inc.,
Paoli Peaks,
Inc., Snow
Creek, Inc.,
LBO Holding,
Inc., and SNH
Development,
Inc. in favor
of Royal
Banks of
Missouri,
dated as of
December 22,
2015 (filed as
Exhibit 10.2 to
the Current
Report on
Form 8-K
filed on
December 29,
2015 and
incorporated
herein by
reference).
- 10.67 Master Credit
and Security

Agreement
among Peak
Resorts, Inc.,
Hunter
Mountain
Acquisition,
Inc., Hunter
Mountain Ski
Bowl Inc.,
Hunter
Mountain
Festivals, Ltd.,
Hunter
Mountain
Rentals Ltd.,
Hunter Resort
Vacations,
Inc., Hunter
Mountain
Base Lodge,
Inc. and
Frosty Land,
Inc., as
borrowers,
and EPT Ski
Properties,
Inc., as lender,
dated as of
January 6,
2016 (filed as
Exhibit 10.1 to
the Current
Report on
Form 8-K
filed on
January 8,
2016 and
incorporated
herein by
reference).

- 10.68 Promissory Note from Peak Resorts, Inc., Hunter Mountain Acquisition, Inc., Hunter Mountain Ski Bowl Inc., Hunter Mountain Festivals, Ltd., Hunter Mountain Rentals Ltd., Hunter Resort Vacations, Inc., Hunter Mountain Base Lodge, Inc. and Frosty Land, Inc. in favor of EPT Ski Properties, Inc., dated as of January 6, 2016 (filed as Exhibit 10.2 to the Current Report on Form 8-K filed on January 8, 2016 and incorporated herein by reference).
- 10.69 Guaranty Agreement, by Peak Resorts, Inc., Hunter Mountain Acquisition, Inc., Hunter Mountain Ski Bowl Inc., Hunter Mountain Festivals, Ltd., Hunter Mountain Rentals Ltd., Hunter Resort Vacations, Inc., Hunter Mountain Base Lodge, Inc., Frosty Land, Inc., JFBB Ski Areas, Inc., Boston Mills Ski Resort, Inc., Brandywine Ski Resort, Inc., Sycamore Lake, Inc., Mount Snow, Ltd. and Deltrecs, Inc., as borrowers, Mad River Mountain, Inc., SNH Development,

- Inc., L.B.O. Holding, Inc., Hidden Valley Golf and Ski, Inc., Snow Creek, Inc., Paoli Peaks, Inc., WC Acquisition Corp., Resort Holdings, L.L.C. and BLC Operators, Inc., as guarantors, for the benefit of EPT Ski Properties, Inc. and EPT Mount Snow, Inc., made as of January 6, 2016 (filed as Exhibit 10.4 to the Current Report on Form 8-K filed on January 8, 2016 and incorporated herein by reference).
- 10.70 Form of Peak Resorts, Inc. Director Restricted Stock Unit Agreement (filed as Exhibit 10.7 to the Quarterly Report on Form 10-Q filed on March 15, 2016 and incorporated herein by reference).
- 21.1 List of Subsidiaries.
- 23.1 Consent of RSM US LLP.
- 31.1 Certification of Principal Executive Officer, pursuant to Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes Oxley Act of 2002.
- 31.2 Certification of Principal Financial Officer, pursuant to Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes Oxley Act

- of 2002.
- 31.3 Certification of Principal Executive Officer, pursuant to Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes Oxley Act of 2002.
- 31.4 Certification of Principal Financial Officer, pursuant to Rule 13a-14(a)/15d-14(a), as adopted pursuant to Section 302 of the Sarbanes Oxley Act of 2002.
- 32.1 Certification of Chief Executive Officer and Chief Financial Officer furnished pursuant to Section 906 of the Sarbanes Oxley Act of 2002 (18 USC. Section 1350).
- 32.2 Certification of Chief Executive Officer and Chief Financial Officer furnished pursuant to Section 906 of the Sarbanes Oxley Act of 2002 (18 USC. Section 1350).
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