



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 22, 2011

**VIA U.S. MAIL**

Duffield Milkie, Esq.  
Vice President and General Counsel  
Cedar Fair, L.P.  
One Cedar Point Drive  
Sandusky, OH 44870-5259

**Re: Cedar Fair, L.P.  
Amendment No. 1 to the Registration Statement on Form S-4  
Filed April 12, 2011  
File No. 333-172773**

Dear Mr. Mikie:

We have reviewed your response to our letter dated March 25, 2011 and have the following additional comment.

Exhibit 5.4

1. We note your response to prior comment 4 and reissue in part. Please have counsel remove the limitation on reliance in the penultimate paragraph on page 3.

Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3469 with any questions.

Sincerely,

Justin Dobbie  
Special Counsel

cc: Via facsimile (212) 455-2502  
Risë B. Norman, Esq.  
Simpson Thacher & Bartlett LLP