

June 27, 2006

Via US Mail and Facsimile

Mark Shapiro  
Chief Executive Officer  
Six Flags, Inc.  
1540 Broadway, 15<sup>th</sup> Floor  
New York, NY 10036

**RE: Six Flags, Inc.**  
**File No. 001-13703**  
**Form 10-K: For the Fiscal Year Ended December 31, 2005**

Dear Mr. Shapiro:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief