

March 18, 2008

Via Facsimile

Jeffrey R. Speed  
Executive Vice President and Chief Financial Officer  
Six Flags, Inc.  
1540 Broadway, 15<sup>th</sup> Floor  
New York, NY 10036

**RE: Six Flags, Inc.**  
**Form 10-K: For the fiscal year ended December 31, 2006**  
**Commission file number: 1-13703**

Dear Mr. Speed:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief