



DIVISION OF  
CORPORATION FINANCE

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

October 29, 2018

Marshall Barber  
Executive Vice President and Chief Financial Officer  
Six Flags Entertainment Corp  
924 Avenue J East  
Grand Prairie TX 75050

**Re: Six Flags Entertainment Corp**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**File No. 001-13703**

Dear Mr. Barber:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure