



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2022

Selim Bassoul  
Chief Executive Officer  
Six Flags Entertainment Corp  
1000 Ballpark Way, Suite 400  
Arlington, Texas 76011

**Re: Six Flags Entertainment Corp**  
**Form 10-K for the Fiscal Year Ended January 2, 2022**  
**Filed February 24, 2022**  
**File No. 001-13703**

Dear Mr. Bassoul:

We have completed our review of your filings. 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 Trade & Services