



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