

Mail Stop 3561

May 19, 2008

Via Fax [(419) 627-2377] & U.S. Mail

Mr. Peter Cragg
Chief Financial Officer
Cedar Fair, L.P.
One Cedar Point Drive
Sandusky, Ohio 44870-5259

**Re: Cedar Fair, L.P.
Form 10-K for the year ended December 31, 2007
Filed February 29, 2008
File No. 1-9444**

Dear Mr. Cragg:

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

Sincerely,

David R. Humphrey
Branch Chief