



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

DIVISION OF  
CORPORATION FINANCE

November 17, 2010

Mr. Peter J. Crage  
Chief Financial Officer  
CEDAR FAIR, L.P.  
One Cedar Point Drive  
Sandusky, Ohio 44870-5259

**Re: Cedar Fair, L.P.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**File No. 1-09444**

**and**

**Definitive Proxy on Schedule 14A**  
**Filed April 30, 2010**  
**File No. 1-09444**

Dear Mr. Crage:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief