



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2018

Brian C. Witherow  
Chief Financial Officer  
Cedar Fair, L.P.  
One Cedar Point Drive  
Sandusky, Ohio 44870-5259

**Re: Cedar Fair, L.P.**  
**Form 8-K Furnished February 14, 2018**  
**File No. 001-09444**

Dear Mr. Witherow:

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.

Division of Corporation Finance  
Office of Transportation and Leisure