November 12, 2008

CEC Entertainment, Inc. Christopher D. Morris- Executive Vice President, Chief Financial Officer and Treasurer 4441 West Airport Freeway Irving, Texas 75062

Re: CEC Entertainment, Inc.

Form 10-K for the year ended December 30, 2007

Filed February 28, 2008 File Number: 001-13687

Dear Mr. Morris:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joseph A. Foti S.A.C.A.