

Mail Stop 3561

January 8, 2010

Via U.S. Mail

Michael H. Magusiak
President and Chief Executive Officer
CEC Entertainment, Inc.
4441 West Airport Freeway
Irving, TX 75062

**Re: CEC Entertainment, Inc.
Form 10-K for the fiscal year ended December 28, 2008
Filed February 20, 2009**

**Definitive Proxy on Schedule 14A
Filed March 17, 2009
File No. 001-13687**

Dear Mr. Magusiak:

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

Regards,

J. Nolan McWilliams
Attorney-Adviser