

SeaWorld Entertainment, Inc.  
Form IRANNOTICE  
February 26, 2016  
[SEAWORLD ENTERTAINMENT, INC. LETTERHEAD]

February 26, 2016

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Re: Notice of disclosure filed in Exchange Act Annual Report under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Dear Sirs:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that SeaWorld Entertainment, Inc. has made disclosure pursuant to those provisions in its Annual Report on Form 10-K for the year ended December 31, 2015, which was filed with the Securities and Exchange Commission on February 26, 2016.

Respectfully submitted,  
SeaWorld Entertainment, Inc.

/s/ Peter J. Crage  
Name: Peter J. Crage  
Title: Chief Financial Officer