LEGGETT & PLATT INC
Form 4
April 09, 2013

FORM 4

OMB APPROVAL

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

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
CLARK RALPH W

(Last) (First) (Middle)

NO 1 LEGGETT ROAD

(Street)

CARTHAGE, MO 64836

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading Symbol
LEGGETT & PLATT INC [LEG]

3. Date of Earliest Transaction (Month/Day/Year)
04/05/2013

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

__X__ Director
_____ 10% Owner
_____ Officer (give title below)
_____ Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	04/05/2013		A		526.7392	A	$ 26.104	47,403.7358	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(*e.g.*, puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owne Follo Repo Trans (Instr
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
CLARK RALPH W NO 1 LEGGETT ROAD CARTHAGE, MO 64836	X			

Signatures

/s/ S. Scott Luton, by POA	04/09/2013
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.
Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number. right-width: 0; border-left-width: 0; border-bottom-width: 1"> 04/05/2013**Signature of Reporting Person Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from $6.80 to $7.10 per share. The reporting person undertakes to provide to RF Industries, Ltd., any security holder of RF Industries, Ltd., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the ranges set forth in this footnote.

(2) The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from $6.20 to $6.396 per share. The reporting person undertakes to provide to RF Industries, Ltd., any security holder of RF Industries, Ltd., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the ranges set forth in this footnote.

(3) The price reported in Column 4 is a weighted average price. These shares were sold in multiple transactions at prices ranging from $6.19 to $6.229 per share. The reporting person undertakes to provide to RF Industries, Ltd., any security holder of RF Industries, Ltd., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the ranges set forth in this footnote.

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33,106

Operating expenses

122

51,419

14,390

88,759

2,635

157,325

Selling, general and administrative

574

8,996

2,464

34,031

—

46,065

Depreciation and amortization

—

9

5,496

41,600

—

47,105

Loss on impairment / retirement of fixed assets, net

—

—

104

676

—

780

696

60,495

25,046

195,509

2,635

284,381

Operating Income (loss)

37,375

(235
)

2,957

153,104

(100,174
)

93,027

Interest expense (income), net

8,158

7,217

6,305

(212
)

—

21,468

Net effect of swaps

(757
)

(650
)

—

—

—

(1,407
)
Unrealized / realized foreign currency gain

—

—

(7,911
)

—

—

(7,911
)
Other (income) expense

187

(3,015
)

659

2,169

—

—

Income from investment in affiliates

(30,931
)

(33,397
)

(8,591
)

(10,890
)

83,809

—

Income before taxes

60,718

29,610

12,495

162,037

(183,983
)

80,877

Provision (benefit) for taxes

3,135

(1,322
)

1,595

19,886

—

23,294

Net income

$
57,583

$
30,932

$
10,900

$
142,151

$
(183,983
)

$
57,583

Other comprehensive income (loss), (net of tax):

Cumulative foreign currency translation adjustment

(1,758
)

—

(1,758
)

—

1,758

(1,758
)
Unrealized loss on cash flow hedging derivatives

1,841

475

—

—

(475
)

1,841

Other comprehensive income (loss), (net of tax)

83

475

(1,758
)

—

1,283

83

Total Comprehensive income

$
57,666

$
31,407

$
9,142

$
142,151

$
(182,700
)

$
57,666

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CEDAR FAIR, L.P.
UNAUDITED CONDENSED CONSOLIDATING STATEMENT OF OPERATIONS AND COMPREHENSIVE INCOME
For the Three Months Ended June 29, 2014
(In thousands)

	Cedar Fair L.P. (Parent)	Co-Issuer Subsidiary (Magnum)	Co-Issuer Subsidiary (Cedar Canada)	Guarantor Subsidiaries	Eliminations	Total
Net revenues	$43,084	$79,737	$33,878	$ 328,013	$ (121,698)	$363,014
Costs and expenses:						
Cost of food, merchandise, and games revenues	—	79	2,881	28,130	—	31,090
Operating expenses	1,312	54,893	15,124	197,561	(121,698)	147,192
Selling, general and administrative	1,467	27,495	3,886	13,769	—	46,617
Depreciation and amortization	14,011	94	6,502	26,367	—	46,974
Gain on sale of other assets	—	—	—	(921)	—	(921)
Loss on impairment / retirement of fixed assets, net	—	(1)	—	216	—	215
	16,790	82,560	28,393	265,122	(121,698)	271,167
Operating Income (loss)	26,294	(2,823)	5,485	62,891	—	91,847
Interest expense (income), net	10,533	7,354	11,933	(1,919)	—	27,901
Net effect of swaps	(178)	(137)	—	—	—	(315)
Loss on early debt extinguishment	—	—	29,273	—	—	29,273
Unrealized / realized foreign currency gain	—	—	(16,102)	—	—	(16,102)
Other (income) expense	188	(2,415)	531	1,696	—	—
(Income) loss from investment in affiliates	(30,914)	(21,721)	(10,576)	1,929	61,282	—
Income (loss) before taxes	46,665	14,096	(9,574)	61,185	(61,282)	51,090
Provision (benefit) for taxes	2,763	(3,481)	(7,645)	15,551	—	7,188
Net income (loss)	$43,902	$17,577	$(1,929)	$ 45,634	$ (61,282)	$43,902
Other comprehensive income (loss), (net of tax):						
Cumulative foreign currency translation adjustment	(2,317)	—	(2,317)	—	2,317	(2,317)
Unrealized loss on cash flow hedging derivatives	(2,241)	(644)	—	—	644	(2,241)
Other comprehensive income (loss), (net of tax)	(4,558)	(644)	(2,317)	—	2,961	(4,558)
Total Comprehensive income (loss)	$39,344	$16,933	$(4,246)	$ 45,634	$ (58,321)	$39,344

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CEDAR FAIR, L.P.
UNAUDITED CONDENSED CONSOLIDATING STATEMENT OF OPERATIONS AND COMPREHENSIVE INCOME
For the Six Months Ended June 28, 2015
(In thousands)

	Cedar Fair L.P. (Parent)	Co-Issuer Subsidiary (Magnum)	Co-Issuer Subsidiary (Cedar Canada)	Guarantor Subsidiaries	Eliminations	Total
Net revenues	$36,688	$64,280	$28,081	$ 395,350	$ (100,174)	$424,225
Costs and expenses:						—
Cost of food, merchandise, and games revenues	—	71	2,592	36,031	—	38,694
Operating expenses	256	74,476	19,361	141,362	—	235,455
Selling, general and administrative	1,373	22,271	4,207	44,032	—	71,883
Depreciation and amortization	—	18	5,496	45,602	—	51,116
Loss on impairment / retirement of fixed assets, net	—	—	104	3,579	—	3,683
	1,629	96,836	31,760	270,606	—	400,831
Operating Income (loss)	35,059	(32,556)	(3,679)	124,744	(100,174)	23,394
Interest expense (income), net	15,994	14,054	12,425	(513)	—	41,960
Net effect of swaps	(743)	(780)	—	—	—	(1,523)
Unrealized / realized foreign currency loss	—	—	30,307	—	—	30,307
Other (income) expense	375	(7,831)	1,705	5,751	—	—
Income from investment in affiliates	41,855	18,348	(5,088)	24,599	(79,714)	—
Income before taxes	(22,422)	(56,347)	(43,028)	94,907	(20,460)	(47,350)
Provision (benefit) for taxes	3,828	(14,494)	(18,429)	7,995	—	(21,100)
Net income	$(26,250)	$(41,853)	$(24,599)	$ 86,912	$ (20,460)	$(26,250)
Other comprehensive income (loss), (net of tax):						
Cumulative foreign currency translation adjustment	5,456	—	5,456	—	(5,456)	5,456
Unrealized loss on cash flow hedging derivatives	(598)	(302)	—	—	302	(598)
Other comprehensive income (loss), (net of tax)	4,858	(302)	5,456	—	(5,154)	4,858
Total Comprehensive income	$(21,392)	$(42,155)	$(19,143)	$ 86,912	$ (25,614)	$(21,392)

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CEDAR FAIR, L.P.
UNAUDITED CONDENSED CONSOLIDATING STATEMENT OF OPERATIONS AND COMPREHENSIVE INCOME
For the Six Months Ended June 29, 2014
(In thousands)

	Cedar Fair L.P. (Parent)	Co-Issuer Subsidiary (Magnum)	Co-Issuer Subsidiary (Cedar Canada)	Guarantor Subsidiaries	Eliminations	Total
Net revenues	$47,839	$88,416	$34,029	$368,325	$(135,129)	$403,480
Costs and expenses:						
Cost of food, merchandise, and games revenues	—	79	2,882	33,114	—	36,075
Operating expenses	2,660	77,355	22,061	260,595	(135,129)	227,542
Selling, general and administrative	2,863	44,167	4,759	16,232	—	68,021
Depreciation and amortization	14,485	103	6,502	30,191	—	51,281
Gain on sale of other assets	—	—	—	(921)	—	(921)
Loss on impairment / retirement of fixed assets, net	249	(1)	—	964	—	1,212
	20,257	121,703	36,204	340,175	(135,129)	383,210
Operating Income (loss)	27,582	(33,287)	(2,175)	28,150	—	20,270
Interest expense (income), net	20,732	14,365	21,401	(3,938)	—	52,560
Net effect of swaps	16	40	—	—	—	56
Loss on early debt extinguishment	—	—	29,273	—	—	29,273
Unrealized / realized foreign currency loss	—	—	1,082	—	—	1,082
Other (income) expense	375	(5,689)	905	4,409	—	—
(Income) loss from investment in affiliates	42,674	25,422	(6,512)	30,173	(91,757)	—
Loss before taxes	(36,215)	(67,425)	(48,324)	(2,494)	91,757	(62,701)
Provision (benefit) for taxes	3,423	(13,903)	(18,151)	5,568	—	(23,063)
Net loss	$(39,638)	$(53,522)	$(30,173)	$(8,062)	$91,757	$(39,638)
Other comprehensive income (loss), (net of tax):						
Cumulative foreign currency translation adjustment	(696)	—	(696)	—	696	(696)
Unrealized loss on cash flow hedging derivatives	(2,891)	(817)	—	—	817	(2,891)
Other comprehensive income (loss), (net of tax)	(3,587)	(817)	(696)	—	1,513	(3,587)
Total Comprehensive loss	$(43,225)	$(54,339)	$(30,869)	$(8,062)	$93,270	$(43,225)

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CEDAR FAIR, L.P.
UNAUDITED CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Six Months Ended June 28, 2015
(In thousands)

	Cedar Fair L.P. (Parent)	Co-Issuer Subsidiary (Magnum)	Co-Issuer Subsidiary (Cedar Canada)	Guarantor Subsidiaries	Eliminations	Total
NET CASH FROM (FOR) OPERATING ACTIVITIES	$3,954	$(55,759)	$(2,970)	$ 129,912	$ (1,860)	$73,277
CASH FLOWS FOR INVESTING ACTIVITIES						
Intercompany receivables (payments) receipts	—	—	(10,576)	(282)	10,858	—
Purchase of preferred equity investment	—	(2,000)	—	—	—	(2,000)
Capital expenditures	—	—	(5,551)	(114,829)	—	(120,380)
Net cash for investing activities	—	(2,000)	(16,127)	(115,111)	10,858	(122,380)
CASH FLOWS FROM (FOR) FINANCING ACTIVITIES						
Net borrowings on revolving credit loans	42,000	—	—	—	—	42,000
Distributions paid	(85,236)	—	—	—	1,082	(84,154)
Intercompany payables (payments) receipts	(40,718)	59,425	(7,849)	—	(10,858)	—
Tax effect of units involved in option exercises and treasury unit transactions	—	(2,048)	—	—	—	(2,048)
Net cash from (for) financing activities	(83,954)	57,377	(7,849)	—	(9,776)	(44,202)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	—	—	(3,088)	—	—	(3,088)
CASH AND CASH EQUIVALENTS						
Net increase (decrease) for the period	(80,000)	(382)	(30,034)	14,801	(778)	(96,393)
Balance, beginning of period	80,000	382	45,519	5,939	—	131,840
Balance, end of period	$—	$—	$15,485	$ 20,740	$ (778)	$35,447

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CEDAR FAIR, L.P.
UNAUDITED CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Six Months Ended June 29, 2014
(In thousands)

	Cedar Fair L.P. (Parent)	Co-Issuer Subsidiary (Magnum)	Co-Issuer Subsidiary (Cedar Canada)	Guarantor Subsidiaries	Eliminations	Total
NET CASH FROM (FOR) OPERATING ACTIVITIES	$57,348	$(48,952)	$(22,362)	$76,734	$(10,531)	$52,237
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES						
Intercompany receivables (payments) receipts	—	7,625	—	3,829	(11,454)	—
Sale of non-core asset	—	—	—	1,377	—	1,377
Capital expenditures	(47,494)	(193)	(11,573)	(47,430)	—	(106,690)
Net cash from (for) investing activities	(47,494)	7,432	(11,573)	(42,224)	(11,454)	(105,313)
CASH FLOWS FROM (FOR) FINANCING ACTIVITIES						
Net borrowings on revolving credit loans	39,000	—	—	—	—	39,000
Note borrowings	—	—	450,000	—	—	450,000
Term debt payments, including amounts paid for early termination	—	—	(426,148)	—	—	(426,148)
Distributions/dividends (paid) received	(79,544)	—	—	—	1,269	(78,275)
Intercompany payables (payments) receipts	(44,310)	38,101	2,631	(7,861)	11,439	—
Payment of debt issuance costs	—	—	(9,795)	—	—	(9,795)
Tax effect of units involved in option exercises and treasury unit transactions	—	(725)	—	—	—	(725)
Net cash from (for) financing activities	(84,854)	37,376	16,688	(7,861)	12,708	(25,943)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	—	—	1,097	—	—	1,097
CASH AND CASH EQUIVALENTS						
Net increase (decrease) for the period	(75,000)	(4,144)	(16,150)	26,649	(9,277)	(77,922)
Balance, beginning of period	75,000	4,144	35,575	3,337	—	118,056
Balance, end of period	$—	$—	$19,425	$29,986	$(9,277)	$40,134

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ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Business Overview:
We generate our revenues primarily from sales of (1) admission to our parks, (2) food, merchandise and games inside our parks, and (3) hotel rooms, food and other attractions both inside and outside our parks. Our principal costs and expenses, which include salaries and wages, advertising, maintenance, operating supplies, utilities and insurance, are relatively fixed and do not vary significantly with attendance.

Each of our properties is overseen by a park general manager and operates autonomously. Management reviews operating results, evaluates performance and makes operating decisions, including allocating resources on a property-by-property basis.

Along with attendance and guest per capita statistics, discrete financial information and operating results are prepared at the individual park level for use by the CEO, who is the Chief Operating Decision Maker (CODM), as well as by the Chief Financial Officer, the Chief Operating Officer, the Executive Vice President - Operations, and the park general managers.

Critical Accounting Policies:
Management's discussion and analysis of financial condition and results of operations is based upon our unaudited condensed consolidated financial statements, which were prepared in accordance with accounting principles generally accepted in the United States of America. These principles require us to make judgments, estimates and assumptions during the normal course of business that affect the amounts reported in the unaudited condensed consolidated financial statements. Actual results could differ significantly from those estimates under different assumptions and conditions.
Management believes that judgment and estimates related to the following critical accounting policies could materially affect our consolidated financial statements:

•Impairment of Long-Lived Assets

•Goodwill and Other Intangible Assets

•Self-Insurance Reserves

•Derivative Financial Instruments

•Revenue Recognition

•Income Taxes

In the second quarter of 2015, there were no changes in the above critical accounting policies previously disclosed in our Annual Report on Form 10-K for the year ended December 31, 2014.

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Adjusted EBITDA:

We believe that Adjusted EBITDA (earnings before interest, taxes, depreciation, amortization, other non-cash items, and adjustments as defined in the 2013 Credit Agreement) is a meaningful measure of park-level operating profitability because we use it for measuring returns on capital investments, evaluating potential acquisitions, determining awards under incentive compensation plans, and calculating compliance with certain loan covenants. Adjusted EBITDA is provided in the discussion of results of operations that follows as a supplemental measure of our operating results and is not intended to be a substitute for operating income, net income or cash flows from operating activities as defined under generally accepted accounting principles. In addition, Adjusted EBITDA may not be comparable to similarly titled measures of other companies.

The table below sets forth a reconciliation of Adjusted EBITDA to net income (loss) for the three- and six-month periods ended June 28, 2015 and June 29, 2014.

	Three months ended		Six months ended	
	6/28/2015 (13 weeks)	6/29/2014 (13 weeks)	6/28/2015 (26 weeks)	6/29/2014 (26 weeks)
	(In thousands)			
Net income (loss)	$57,583	$43,902	$(26,250)	$(39,638)
Interest expense	21,473	27,907	42,005	52,639
Interest income	(5)	(6)	(45)	(79)
Provision (benefit) for taxes	23,294	7,188	(21,100)	(23,063)
Depreciation and amortization	47,105	46,974	51,116	51,281
EBITDA	149,450	125,965	45,726	41,140
Loss on early extinguishment of debt	—	29,273	—	29,273
Net effect of swaps	(1,407)	(315)	(1,523)	56
Unrealized foreign currency (gain) loss	(8,004)	(16,162)	30,254	1,020
Non-cash equity expense	2,876	2,821	5,261	6,777
Loss on impairment/retirement of fixed assets, net	780	215	3,683	1,212
Gain on sale of other assets	—	(921)	—	(921)
Class action settlement costs	27	—	177	—
Other non-recurring items (as defined) (1)	502	204	199	558
Adjusted EBITDA	$144,224	$141,080	$83,777	$79,115

(1) The Company's 2013 Credit Agreement references certain costs as non-recurring or unusual. These items are excluded in the calculation of Adjusted EBITDA and have included certain litigation expenses, costs associated with certain ride abandonment or relocation expenses, contract termination costs, and severance expenses.

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Results of Operations:
Six months ended June 28, 2015

The fiscal six-month period ended June 28, 2015, consisted of a 26-week period and included a total of 847 operating days compared with 26 weeks and 840 operating days for the fiscal six-month period ended June 29, 2014.

The following table presents key financial information for the six months ended June 28, 2015 and June 29, 2014:

	Six months ended 6/28/2015 (26 weeks)	Six months ended 6/29/2014 (26 weeks)	Increase (Decrease)	
	(Amounts in thousands)		$	%
Net revenues	$424,225	$403,480	$20,745	5.1 %
Operating costs and expenses	346,032	331,638	14,394	4.3 %
Depreciation and amortization	51,116	51,281	(165)	(0.3)%
Loss on impairment / retirement of fixed assets	3,683	1,212	2,471	N/M
Gain on sale of other assets	—	(921)	921	N/M
Operating income	$23,394	$20,270	$3,124	15.4 %
N/M - Not meaningful				
Other Data:				
Adjusted EBITDA	$83,777	$79,115	4,662	5.9 %
Attendance	8,643	8,423	220	2.6 %
Per capita spending	$44.57	$43.78	$0.79	1.8 %
Out-of-park revenues	$50,517	$45,716	$4,801	10.5 %

For the six months ended June 28, 2015, net revenues increased by $20.7 million, to $424.2 million, from $403.5 million for the same period in 2014. This reflects an increase in attendance and average in-park guest per capita spending and an increase in out-of park revenues compared to the same period in the prior year. Attendance for the first half of the year was positively impacted by strong season pass visitation. The 1.8%, or $0.79, increase in per capita spending was mainly attributable to the continued growth in admissions pricing and our food and beverage programs. The 10.5%, or $4.8 million, increase in out-of-park revenues was due primarily to improved results at our resort properties, in particular at Hotel Breakers at Cedar Point. The increase in net revenues is net of the unfavorable impact of foreign currency exchange rates of $3.7 million compared to the same period for 2014.

Operating costs and expenses for the first six months increased 4.3%, or $14.4 million, to $346.0 million from $331.6 million for the first six months of 2014. The increase is the result of a $2.6 million increase in cost of goods sold, a $7.9 million increase in operating expenses, and a $3.9 million increase in selling, general, and administrative expenses ("SG&A"). The $2.6 million increase in cost of goods sold was largely related to increases in attendance levels. Cost of goods sold as a percentage of revenues was comparable for both periods. The $7.9 million increase in operating expenses was due to several items. First, the six-month period ended June 28, 2015 included an increase in labor costs due to normal merit increases, minimum wage increases, and additional operating hours. Second, maintenance expense increased primarily due to increases in ride maintenance and infrastructure improvements. Lastly, self-insurance costs increased due to additional estimated reserves related to a few significant non-recurring claims during the first half of the year. The $3.9 million increase in SG&A was primarily due to a few items. First, the six-month period ended June 28, 2015 included an increase in labor costs due to normal merit increases and incentive compensation. Second, operating supplies increased due primarily to costs associated with special event promotional activities, continued expenditures related to the support of our improved technology and security initiatives, and transaction fees. The increase in operating costs and expenses is net of the favorable impact of foreign currency exchange rates of $3.4 million compared to the same period for 2014.

Depreciation and amortization expense for the first six months of 2015 decreased $0.2 million compared to the prior period. For the first six months of 2015, the loss on impairment/retirement of fixed assets was $3.7 million, reflecting the retirement of assets during the period at several of our properties, as compared to $1.2 million in the first six months of 2014. After depreciation, amortization, loss on impairment/retirement of fixed assets, and all other non-cash costs, operating income increased $3.1 million to $23.4 million for the first six months of 2015 from operating income of $20.3 million for the first six months of 2014.

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Interest expense for the first six months of 2015 decreased by $10.6 million to $42.0 million, from $52.6 million for the first six months of 2014. The decrease was due to the lower interest rate on the June 2014 notes compared to the July 2010 notes which were outstanding for most of the same period in the prior year, a decrease in non-cash amortization of deferred financing fees related to the June 2014 notes, and a decrease in revolver interest due to lower average outstanding borrowings during the first six months of the year.

The net effect of our swaps resulted in a non-cash benefit to earnings of $1.5 million for the first six months of 2015 compared with a $0.1 million non-cash charge to earnings for the first six months of 2014. The difference reflects the change in fair market value movements in our de-designated swap portfolio offset by the amortization of amounts in OCI for these swaps. During the first half of the year, we also recognized a $30.3 million charge to earnings for unrealized/realized foreign currency losses compared with a $1.1 million charge to earnings for the first six months of 2014. Both amounts represented foreign currency movements on the U.S.-dollar denominated debt held at our Canadian property.

During the first six months of 2015, a benefit for taxes of $21.1 million was recorded to account for publicly traded partnership ("PTP") taxes and income taxes on our corporate subsidiaries. This compares to a benefit for taxes recorded for the same six-month period in 2014 of $23.1 million. This decrease in tax benefit relates largely to a reduction in the mix of corporate income offset somewhat by an increase in the full year expected annual effective tax rate. Cash taxes to be paid or payable in 2015 are estimated to range from $20 million to $25 million, compared to $11.2 million for 2014. This expected increase in cash taxes relates to continuing strong business performance and the utilization of net operating loss carryforwards during 2015.

After the items above, net loss for the first six months totaled $26.3 million, or $0.47 per diluted limited partner unit, compared with a net loss of $39.6 million, or $0.71 per diluted unit, for the same six-month period a year ago.

We believe Adjusted EBITDA is a meaningful measure of our operating results (for additional information regarding Adjusted EBITDA, including how we define and use Adjusted EBITDA, as well as a reconciliation from net loss, see page 28). For the first six months of 2015, Adjusted EBITDA increased to $83.8 million from $79.1 million for the first six months of 2014. The approximate $4.7 million increase in Adjusted EBITDA is a direct result of higher attendance, higher average guest per capita spending, and stronger out-of-park revenues during the six-month period compared with the prior-year period. Partially offsetting these revenue increases were increases in operating costs and expenses associated with our current year initiatives and other planned year-over-year cost increases.

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Three months ended June 28, 2015

The fiscal three-month period ended June 28, 2015, consisted of a 13-week period and included a total of 750 operating days compared with 13 weeks and 746 operating days for the fiscal three-month period ended June 29, 2014.

The following table presents key financial information for the three months ended June 28, 2015 and June 29, 2014:

	Three months ended 6/28/2015 (13 weeks)	Three months ended 6/29/2014 (13 weeks)	Increase (Decrease) $	%
	(Amounts in thousands)			
Net revenues	$377,408	$363,014	$14,394	4.0 %
Operating costs and expenses	236,496	224,899	11,597	5.2 %
Depreciation and amortization	47,105	46,974	131	0.3 %
Loss on impairment / retirement of fixed assets	780	215	565	N/M
Gain on sale of other assets	—	(921)	921	N/M
Operating income	$93,027	$91,847	$1,180	1.3 %
N/M - Not meaningful				
Other Data:				
Adjusted EBITDA	$144,224	$141,080	$3,144	2.2 %
Attendance	7,781	7,690	91	1.2 %
Per capita spending	$44.78	$43.94	$0.84	1.9 %
Out-of-park revenues	$39,219	$34,968	$4,251	12.2 %

For the quarter ended June 28, 2015, net revenues increased by $14.4 million, to $377.4 million, from $363.0 million in the second quarter of 2014. This reflects an increase in both attendance and average in-park guest per capita spending and an increase in out-of park revenues compared to the same period in the prior year. Attendance for the second quarter was positively impacted by strong season pass visitation. The 1.9%, or $0.84, increase in per capita spending was mainly attributable to the continued growth in admissions pricing and our food and beverage programs. The 12.2%, or $4.3 million, increase in out-of-park revenues was due primarily to increased bookings at our resort properties, in particular at Hotel Breakers at Cedar Point. The increase in net revenues is net of the unfavorable impact of foreign currency exchange rates of $3.7 million for the quarter compared to the second quarter of 2014.

Operating costs and expenses for the quarter increased 5.2%, or $11.6 million, to $236.5 million from $224.9 million in the second quarter of 2014. The increase is the net result of a $2.0 million increase in cost of goods sold and a $10.1 million increase in operating expenses, somewhat offset by a $0.5 million decrease in SG&A. The $2.0 million increase in cost of goods sold was largely related to increases in attendance levels. Cost of goods sold as a percentage of revenues was comparable for both periods. The $10.1 million increase in operating expenses was primarily due to several items. First, the three-month period ended June 28, 2015 included an increase in labor costs due to normal merit increases, minimum wage increases, and additional operating hours. Second, maintenance expense increased primarily due to the shift in timing of projects from the first to the second quarter and was also due to overall increases in ride maintenance and infrastructure projects. Third, operating supplies increased due primarily to costs associated with the support of our improved technology and other current year initiatives. Lastly, self-insurance costs increased primarily due to a reserve for a significant non-recurring claim during the quarter. The $0.5 million decrease in SG&A was due primarily to a decrease in incentive compensation for the second quarter compared to last year for the same period. The increase in operating costs and expenses is net of the favorable impact of foreign currency exchange rates of $2.5 million compared to the second quarter of 2014.

Depreciation and amortization expense for the quarter increased $0.1 million. For the second quarter of 2015, the loss on impairment/retirement of fixed assets was $0.8 million, reflecting the retirement of assets during the period at several of our properties, as compared to $0.2 million in the second quarter of 2014. After depreciation, amortization, loss on impairment/retirement of fixed assets, and all other non-cash costs, the operating income increased $1.2 million to $93.0 million for the second quarter of 2015 compared to operating income of $91.8 million for the second quarter of 2014.

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Interest expense for the second quarter of 2015 decreased by $6.4 million to $21.5 million, from $27.9 million in the second quarter of 2014. The decrease was due to the lower interest rate on the June 2014 notes compared to the July 2010 notes which were outstanding for most of the same period in the prior year, a decrease in non-cash amortization of deferred financing fees related to the June 2014 notes, and a decrease in revolver interest due to lower average outstanding borrowings during the quarter.

The net effect of our swaps resulted in a non-cash benefit to earnings of $1.4 million for the second quarter of 2015 compared with a $0.3 million non-cash benefit to earnings in the second quarter of 2014. The difference reflects the change in fair market value movements in our de-designated swap portfolio offset by the amortization of amounts in OCI for these swaps. During the current quarter, we also recognized a $7.9 million net benefit to earnings for unrealized/realized foreign currency gains compared with a $16.1 million net benefit to earnings for the second quarter in 2014. Both amounts represented foreign currency movements on the U.S.-dollar denominated debt held at our Canadian property.

During the second quarter, a provision for taxes of $23.3 million was recorded to account for PTP taxes and income taxes on our corporate subsidiaries. This compares to a provision for taxes recorded in the second quarter of 2014 of $7.2 million. This increase in tax provision relates largely to an increase in the full year expected annual effective tax rate.

After the items above, net income for the quarter totaled $57.6 million, or $1.02 per diluted limited partner unit, compared with a net income of $43.9 million, or $0.79 per diluted unit, for the second quarter a year ago.

We believe Adjusted EBITDA is a meaningful measure of our operating results (for additional information regarding Adjusted EBITDA, including how we define and use Adjusted EBITDA, as well as a reconciliation from net income, see page 28). For the current quarter, Adjusted EBITDA increased to $144.2 million from $141.1 million for the fiscal second quarter of 2014. The approximate $3.1 million increase in Adjusted EBITDA is a direct result of higher attendance, higher average guest per capita spending, and stronger out-of-park revenues during the three-month period compared with the prior-year period. Partially offsetting these revenue increases were increases in operating costs and expenses associated with our current year initiatives and other planned year-over-year cost increases.

July 2015

Based on preliminary results, net revenues through August 2, 2015, were approximately $754 million, up 5%, or $39 million, compared with $715 million for the same period last year. The increase was the result of an approximate 2%, or $0.79 increase in average in-park guest per capita spending to $45.87, a 3%, or 484,000-visit, increase in attendance and an 8%, or $6 million increase in out-of-park revenues to $82 million, compared with 2014.

Liquidity and Capital Resources:

With respect to both liquidity and cash flow, we ended the second quarter of 2015 in sound condition. The working capital ratio (current assets divided by current liabilities) of 0.7 at June 28, 2015 is the result of normal seasonal activity. Receivables, inventories, and payables are at normal seasonal levels.

Operating Activities

During the six-month period ended June 28, 2015, net cash provided by operating activities increased $21.0 million from the same period a year ago, primarily due to a decrease in cash interest payments and a decrease in working capital, partially offset by the net change in other non-current assets and liabilities.

Investing Activities

Net cash used in investing activities in the six-month period ended June 28, 2015 was $122.4 million, an increase of $17.1 million compared with the same period ended June 29, 2014, due primarily to an increase in capital expenditures and a $2.0 million preferred equity investment in a non-public entity.

Financing Activities

Net cash used for financing activities in the first six months of 2015 was $44.2 million, an increase of $18.3 million compared with the same period ended June 29, 2014, due primarily to an increase in unitholder distributions which were somewhat offset by a higher draw on the revolver as well as the refinancing that took place during 2014.

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As of June 28, 2015, our debt consisted of the following:

- $450 million of 5.375% senior unsecured notes, maturing in 2024, issued at par. The notes may be redeemed, in whole or in part, at any time prior to June 1, 2019 at a price equal to 100% of the principal amount of the notes redeemed plus a "make-whole" premium together with accrued and unpaid interest, if any, to the redemption date. Thereafter, the notes may be redeemed, in whole or in part, at various prices depending on the date redeemed. Prior to June 1, 2017, up to 35% of the notes may be redeemed with the net cash proceeds of certain equity offerings at a price equal to 105.375% together with accrued and unpaid interest. The notes pay interest semi-annually in June and December.
- $500 million of 5.25% senior unsecured notes, maturing in 2021, issued at par. The notes may be redeemed, in whole or in part, at any time prior to March 15, 2016 at a price equal to 100% of the principal amount of the notes redeemed plus a "make-whole" premium together with accrued and unpaid interest, if any, to the redemption date. Thereafter, the notes may be redeemed, in whole or in part, at various prices depending on the date redeemed. Prior to March 15, 2016, up to 35% of the notes may be redeemed with the net cash proceeds of certain equity offerings at a price equal to 105.25% together with accrued and unpaid interest. These notes pay interest semi-annually in March and September.
- $608.9 million of senior secured term debt, maturing in March 2020 under our 2013 Credit Agreement. The term debt bears interest at a rate of LIBOR plus 250 bps with a LIBOR floor of 75 bps. The term loan amortizes at $6.3 million annually. Due to a prepayment made during 2014, we have no current maturities as of June 28, 2015.
- $42 million of borrowings under the $255 million senior secured revolving credit facility under our 2013 Credit Agreement. Under the 2013 Credit Agreement, the Canadian portion of the revolving credit facility has a sub-limit of $15 million. U.S. denominated and Canadian denominated loans made under the revolving credit facility bear interest at a rate of LIBOR plus 225 bps (with no LIBOR floor). The revolving credit facility is scheduled to mature in March 2018 and also provides for the issuance of documentary and standby letters of credit. The 2013 Credit Agreement requires that we pay a commitment fee of 38 bps per annum on the unused portion of the credit facilities. After letters of credit, which totaled $16.3 million at June 28, 2015, we had $196.7 million of available borrowings under the revolving credit facility and cash on hand of $35.5 million.

We have entered into several interest rate swaps that effectively fix all of our variable-rate term debt payments. As of June 28, 2015, we have $800 million of interest rate swaps in place that effectively convert variable-rate debt to fixed rates. These swaps, which mature in December 2015 and fix LIBOR at a weighted average rate of 2.38%, have been de-designated as cash flow hedges. During 2013, we entered into four forward-starting interest rate swap agreements that will effectively convert $500 million of variable-rate debt to fixed rates beginning in December of 2015. These swaps, which were designated as cash flow hedges, mature on December 31, 2018 and fix LIBOR at a weighted average rate of 2.94%. Additional detail regarding our current and historical swap arrangements is provided in Note 6 to our Unaudited Condensed Consolidated Financial Statements and in Note 6 to the Audited Consolidated Financial Statements included in our Form 10-K filed on February 26, 2015.

At June 28, 2015, the fair market value of the current and long-term portions of our derivative portfolio were $6.9 million and $18.8 million, respectively. The current and long-term portions were recorded in "Current Derivative Liability" and "Derivative Liability," respectively.

The 2013 Credit Agreement requires us to maintain specified financial ratios, which if breached for any reason and not cured, could result in an event of default under the agreement. The most restrictive of these ratios is the Consolidated Leverage Ratio. At the end of the second quarter of 2015, this ratio was set at 5.75x consolidated total debt (excluding the revolving debt)-to-consolidated EBITDA. The ratio decreased by 0.25x at the beginning of the second quarter and will decrease each second quarter until it reaches 5.25x. As of June 28, 2015, we were in compliance with this ratio and all other covenants under the 2013 Credit Agreement.

The 2013 Credit Agreement allows restricted payments of up to $60 million annually so long as no default or event of default has occurred and is continuing and so long as the Partnership would be in compliance with certain financial ratios after giving effect to the payments. Additional restricted payments are allowed to be made based on an excess-cash-flow formula, should our pro-forma Consolidated Leverage Ratio be less than or equal to 5.0x.

The indentures governing our notes also include annual restricted payment limitations and additional permitted payment formulas. We can make restricted payments of $60 million annually so long as no default or event of default has occurred and is continuing. Our ability to make additional restricted payments is permitted should our pro forma Total Indebtedness-to-Consolidated-Cash-Flow Ratio be less than or equal to 5.00x.

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In accordance with these debt provisions, on April 29, 2015, we announced the declaration of a distribution of $0.75 per limited partner unit, which was paid on June 15, 2015. Also, on August 4, 2015, we announced the declaration of a distribution of $0.75 per limited partner unit, which will be payable on September 15, 2015.

Existing credit facilities and cash flows from operations are expected to be sufficient to meet working capital needs, debt service, partnership distributions and planned capital expenditures for the foreseeable future.

Off Balance Sheet Arrangements:

We had $16.3 million in letters of credit, which are primarily in place to backstop insurance arrangements, outstanding on our revolving credit facility as of June 28, 2015. We have no other significant off-balance sheet financing arrangements.

Forward Looking Statements

Some of the statements contained in this report (including the “Management’s Discussion and Analysis of Financial Condition and Results of Operations” section) that are not historical in nature are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, including statements as to our expectations, beliefs and strategies regarding the future. These forward-looking statements may involve risks and uncertainties that are difficult to predict, may be beyond our control and could cause actual results to differ materially from those described in such statements. Although we believe that the expectations reflected in such forward-looking statements are reasonable, we can give no assurance that such expectations will prove to be correct. Important factors, including those listed under Item 1A in the Company’s Annual Report on Form 10-K, could adversely affect our future financial performance and cause actual results to differ materially from our expectations.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We are exposed to market risks from fluctuations in interest rates, and to a lesser extent on currency exchange rates on our operations in Canada and, from time to time, on imported rides and equipment. The objective of our financial risk management is to reduce the potential negative impact of interest rate and foreign currency exchange rate fluctuations to acceptable levels. We do not acquire market risk sensitive instruments for trading purposes.

We manage interest rate risk through the use of a combination of fixed-rate long-term debt, interest rate swaps that fix a portion of our variable-rate long-term debt, and variable-rate borrowings under our revolving credit facility. Translation exposures with regard to our Canadian operations are not hedged.

For derivative instruments that are designated and qualify as cash flow hedges, the effective portion of the change in fair value of the derivative instrument is reported as a component of “Other comprehensive income (loss)” and reclassified into earnings in the period during which the hedged transaction affects earnings. Changes in fair value of derivative instruments that do not qualify as effective hedging activities are reported as “Net effect of swaps” in the consolidated statement of operations. Additionally, the “Other comprehensive income (loss)” related to interest rate swaps that become ineffective is amortized over the remaining life of the interest rate swap, and reported as a component of “Net effect of swaps” in the consolidated statement of operations.

As of June 28, 2015, we had $950.0 million of fixed-rate senior unsecured notes and $608.9 million of variable-rate term debt. After considering the impact of interest rate swap agreements, virtually all of our outstanding long-term debt represents fixed-rate debt. Assuming an average balance on our revolving credit borrowings of approximately $17.5 million, a hypothetical 100 bps increase in 30-day LIBOR on our variable-rate debt (not considering the impact of our interest rate swaps) would lead to an increase of approximately $5.3 million in annual cash interest costs.

Assuming a hypothetical 100 bps increase in 30-day LIBOR, the amount of net cash interest paid on our derivative portfolio would decrease by $6.2 million over the next year.

A uniform 10% strengthening of the U.S. dollar relative to the Canadian dollar would result in a $3.0 million decrease in annual operating income.

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ITEM 4. CONTROLS AND PROCEDURES

(a)Evaluation of Disclosure Controls and Procedures -
The Partnership maintains a system of controls and procedures designed to ensure that information required to be disclosed by the Partnership in its reports under the Securities Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the time periods specified by the Commission and that such information is accumulated and communicated to the Partnership’s management, including the Chief Executive Officer and the Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. As of June 28, 2015, the Partnership's management, with the participation of the Partnership's Chief Executive Officer and Chief Financial Officer, has evaluated the effectiveness of the Partnership's disclosure controls and procedures. Based upon that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that the Partnership's disclosure controls and procedures were effective as of June 28, 2015.

(b)Changes in Internal Control Over Financial Reporting -
There were no changes in the Partnership’s internal control over financial reporting that occurred during the fiscal quarter ended June 28, 2015 that have materially affected, or are reasonably likely to materially affect, the Partnership’s internal control over financial reporting.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

Jacob T. Falfas vs. Cedar Fair, L.P.

On April 28, 2015, the Partnership and Mr. Falfas entered into a final and binding settlement agreement that resolved all outstanding claims. The reserves previously recorded were adequate for all settlement amounts paid. For additional detail about this proceeding, see the Partnership's Quarterly Report on Form 10-Q for the quarterly period ended March 29, 2015 that was filed with the Commission on May 1, 2015.

Ortegon, et al vs. Cedar Fair, L.P., Cedar Fair Management Company, et al

The Partnership and Cedar Fair Management, Inc. are defendants in a class action lawsuit filed in the Superior Court of the State of California for Santa Clara County on October 3, 2013 by Frank Ortegon-Ramirez seeking damages and injunctive relief for claims related to certain employment and pay practices at our parks in California, including those related to certain check-out, time reporting, discharge and pay statement practices. The defendants filed an answer on November 21, 2013 denying the allegations in the complaint and requesting a dismissal of all claims. On November 12, 2014, the Partnership participated in a mediation relating to the claims alleged in the lawsuit. Following this mediation, the Partnership negotiated a $4.75 million settlement with the named Plaintiff on a class wide basis which is subject to final court approval. On May 15, 2015, the court granted preliminary approval of the proposed settlement and the final approval hearing is scheduled for September 4, 2015. The Partnership believes the liability recorded as of June 28, 2015 is adequate and does not expect the terms of the negotiated settlement or final briefing to materially affect its financial results in future periods.

ITEM 1A. RISK FACTORS

There have been no material changes to the risk factors previously disclosed in the Partnership's Annual Report on Form 10-K for the year ended December 31, 2014.

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ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

Issuer Purchases of Equity Securities:

The following table presents information about repurchases of Cedar Fair, L.P. Depositary Units representing limited partner interests made by the Partnership during the second quarter of fiscal 2015:

Period	(a) Total Number of Units Purchased [1]	(b) Average Price Paid per Unit	(c) Total Number of Units Purchased as Part of Publicly Announced Plans or Programs	(d) Maximum Number (or Approximate Dollar Value) of Units that May Yet Be Purchased Under the Plans or Programs
March 30 - May 3	—	$—	—	$—
May 4 - May 31	646	59.61	—	—
June 1 - June 28	—	—	—	—
Total	646	$59.61	—	$—

(1) All of the units reported as purchased are attributable to units that were disposed of back to us in satisfaction of tax obligations related to the vesting of restricted units which were granted under the Cedar Fair, L.P. 2008 Omnibus Incentive Plan.

ITEM 6. EXHIBITS

Exhibit (31.1)	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit (31.2)	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit (32)	Certifications Pursuant to 18 U.S.C. 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
Exhibit (101)	The following materials from the Partnership's Quarterly Report on Form 10-Q for the quarter ended June 28, 2015 formatted in Extensible Business Reporting Language (XBRL): (i) the Condensed Consolidated Statements of Income, (ii) the Condensed Consolidated Balance Sheets, (iii) the Condensed Consolidated Statements of Cash Flow, (iv) the Condensed Consolidated Statement of Equity, and (v) related notes.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

		CEDAR FAIR, L.P. (Registrant)
		By Cedar Fair Management, Inc. General Partner
Date:	August 4, 2015	/s/ Matthew A. Ouimet Matthew A. Ouimet President and Chief Executive Officer
Date:	August 4, 2015	/s/ Brian C. Witherow Brian C. Witherow Executive Vice President and Chief Financial Officer

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