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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): September 18, 2018

SeaWorld Entertainment, Inc.

(Exact name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

001-35883
(Commission
File Number)

27-1220297
(IRS Employer
Identification No.)

9205 South Park Center Loop, Suite 400 Orlando, Florida
(Address of Principal Executive Offices)

32819
(Zip Code)

Registrant's Telephone Number, Including Area Code: (407) 226-5011

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instructions A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 8.01 Other Events.

On September 18, 2018, the U.S. Securities and Exchange Commission (the “Commission”) announced that SeaWorld Entertainment, Inc. (the “Company”), Jim Atchison, the Company’s former Chief Executive Officer, and another former employee of the Company had entered into settlement agreements with the Commission resolving the Commission’s investigation, which was previously disclosed in the Company’s periodic filings, concerning disclosures and public statements made by the Company and certain individuals on or before August 2014. Pursuant to the Company’s settlement agreement, the Company, without admitting or denying the allegations in the Commission’s complaint (except as to personal and subject matter jurisdiction), agreed to the entry of a final judgment ordering the Company to pay a civil penalty of \$4.0 million and permanently restraining and enjoining the Company from violation of certain provisions of the Securities Act of 1933 and the Securities Exchange Act of 1934 and certain rules thereunder. The settlement agreement remains subject to court approval. In the second quarter of 2018, the Company fully accrued a liability related to the \$4.0 million civil penalty payment associated with the settlement. The Company cooperated with the Commission throughout the process.

The Company is pleased to have resolved this matter and to continue to focus on delivering superior guest experiences, world-class animal care and rescuing animals in need.

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 hereunto duly authorized.

SEAWORLD ENTERTAINMENT, INC.

Date: September 18, 2018

By: /s/ G. Anthony (Tony) Taylor
Name: G. Anthony (Tony) Taylor
Title: Chief Legal Officer, General Counsel and Corporate Secretary