



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

February 24, 2009

Via Mail and Fax

Amy E. Miles
Executive Vice President, Chief Financial Officer and Treasurer
Regal Entertainment Group
7132 Regal Lane
Knoxville, TN 37918

**RE: Regal Entertainment Group
Form 10-K for the Year Ended December 27, 2007
File Number: 001-31315**

Dear Ms. Miles:

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

Sincerely,

Lyn Shenk
Branch Chief