



DIVISION OF
CORPORATION FINANCE

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

May 14, 2008

Via US Mail and Facsimile

Mr. Robert Copple
Chief Financial Officer
Cinemark Holdings, Inc.
3900 Dallas Parkway, Suite 500
Plano, Texas 75093

**Re: Cinemark Holdings, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 001-33401**

**Cinemark, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 001-31372**

Dear Mr. Copple:

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

Sincerely,

David R. Humphrey
Branch Chief