



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 22, 2016

David J. Oddo  
Senior Vice President, Finance and Principal Financial Officer  
National CineMedia, Inc.  
9110 East Nichols Avenue, Suite 200  
Centennial, CO 80112-3405

**Re: National CineMedia, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 26, 2016**  
**File No. 001-33296**

Dear Mr. Oddo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Carlos Pachó  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications