



DIVISION OF
CORPORATION FINANCE

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

October 10, 2018

Katherine L. Scherping
Chief Financial Officer
National CineMedia, Inc.
9110 East Nichols Ave.
Suite 200
Centennial, CO 80112

Re: National CineMedia, Inc.
Form 10-K for Fiscal Year Ended December 28, 2017
Filed March 19, 2018
Form 10-Q for Fiscal Quarter Ended March 29, 2018
Filed May 8, 2018
File No. 001-33296

Dear Ms. Scherping:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Telecommunications