



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2018

Craig Ramsey  
Chief Financial Officer  
AMC ENTERTAINMENT HOLDINGS, INC.  
One AMC Way  
11500 Ash Street  
Leawood, KS 66211

**Re: AMC ENTERTAINMENT HOLDINGS, INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 1, 2018**  
**Form 10-Q for the Fiscal Period Ended March 31, 2018**  
**Filed May 7, 2018**  
**File Nos. 001-33892**

Dear Mr. Ramsey:

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 Transportation and Leisure