



DIVISION OF
CORPORATION FINANCE

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

May 7, 2013

Via E-mail

Kurt C. Hall

President, Chief Executive Officer and Chairman

National CineMedia, LLC

9110 East Nichols Avenue, Suite 200

Centennial, CO 80112

Re: National CineMedia, LLC
Form 10-K for Fiscal Year Ended December 27, 2012
Filed March 21, 2013
File No. 333-176056

Dear Mr. Hall:

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/ Terry French for

Larry Spigel
Assistant Director