

Mail Stop 4561

July 17, 2008

Via U.S. Mail and Facsimile 414.905.2879

Mr. Douglas A. Neis
Chief Financial Officer and Treasurer
The Marcus Corporation
100 East Wisconsin Avenue
Suite 1900
Milwaukee, WI 53202-4125

**Re: The Marcus Corporation
Form 10-K for Fiscal Year Ended May 31, 2007
Filed August 14, 2007
Definitive 14A
Filed September 12, 2007
File No. 001-12609**

Dear Mr. Neis:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief