



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2010

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 28, 2009  
Filed August 11, 2009  
Definitive 14A  
Filed September 4, 2009  
File No. 001-12604**

Dear Mr. Neis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Barros  
Special Counsel

cc: Steven R. Barth