VIA U.S. MAIL AND FAX (213) 235-2229

Mr. Andrzej Matyczynski Chief Financial Officer and Treasurer Reading International, Inc. 500 Citadel Drive, Suite 300 Commerce, CA 90040

Re: Reading International, Inc.

Form 10-K for the year ended December 31, 2005

Filed March 16, 2006

File No. 1-08625

Dear Mr. Matyczynski:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn Senior Assistant Chief Accountant