

January 13, 2009

Mail Stop 3561

Via U.S. Mail and Facsimile

Ms. Lucinda M. Baier  
Senior Vice President and CFO  
Movie Gallery, Inc.  
9275 S. W. Peyton Lane  
Wilsonville, OR 97070

**RE:   Movie Gallery, Inc. (“The Company”)  
      File # 0-24548  
      Form 8-K filed on November 26, 2008**

Dear Ms. Baier:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson  
Staff Accountant