

**AMC Entertainment Holdings, Inc.**

920 Main Street  
Kansas City, Missouri 64105

October 31, 2008

**BY EDGAR & FEDERAL EXPRESS**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 7010  
Washington, D.C. 20549-7010  
Attention: Ms. Amanda McManus, Branch Chief – Legal

Re: AMC Entertainment Holdings, Inc.  
Registration Statement on Form S-1 (File No. 333-146021)

Dear Ms. McManus:

AMC Entertainment Holdings, Inc. (the “Company”), hereby respectfully requests that the Company’s Registration Statement on Form S-1 (Registration No. 333-146021), and all exhibits thereto, be withdrawn effective immediately pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended. The Company’s request is based on the fact that the Company has decided not to proceed with the offering at this time. The Registration Statement was never declared effective and no securities of the Company were sold in connection with the offering

Very truly yours,

**AMC ENTERTAINMENT HOLDINGS, INC.**

By: /s/ Kevin M. Connor  
Kevin M. Connor  
Senior Vice President, General Counsel  
& Secretary

---