

**AMC Entertainment Holdings, Inc.**

920 Main Street  
Kansas City, Missouri 64105

September 5, 2012

**BY EDGAR & FEDERAL EXPRESS**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 7010  
Washington, D.C. 20549-7010  
Attention: Mr. John Stickel, Attorney-Advisor

Re: AMC Entertainment Holdings, Inc.  
Registration Statement on Form S-1 (File No. 333-168105)

Dear Mr. Stickel:

AMC Entertainment Holdings, Inc. (the "Company"), hereby respectfully requests that the Company's Registration Statement on Form S-1 (Registration No. 333-168105), and all exhibits filed therewith and amendments thereto, be withdrawn effective immediately pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"). 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.

The Company further requests that, in accordance with Rule 457(p) under the Securities Act, all fees paid to the Securities and Exchange Commission in connection with the filing of the Registration Statement be credited to the Company's account to be offset against the filing fee for any future registration statement of the Company or an affiliate of the Company.

Very truly yours,

**AMC ENTERTAINMENT HOLDINGS, INC.**

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

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