

DIVISION OF CORPORATION FINANCE UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 7, 2013

<u>Via E-mail</u> Kurt C. Hall President, Chief Executive Officer and Chairman National CineMedia, LLC 9110 East Nichols Avenue, Suite 200 Centennial, CO 80112

Re: National CineMedia, LLC Form 10-K for Fiscal Year Ended December 27, 2012 Filed March 21, 2013 File No. 333-176056

Dear Mr. Hall:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spirgel Assistant Director