



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

June 22, 2010

Douglas A. Neis
Chief Financial Officer and Treasurer
The Marcus Corporation
100 East Wisconsin Avenue
Suite 1900
Milwaukee, WI 53202-4125

**Re: The Marcus Corporation
Form 10-K for Fiscal Year Ended May 28, 2009
Filed August 11, 2009
Definitive 14A
Filed September 4, 2009
File No. 001-12604**

Dear Mr. Neis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Barros
Special Counsel

cc: Steven R. Barth