



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 6, 2008

Michael Patrick
Chairman and Chief Executive Officer
Carmike Cinemas, Inc.
1301 First Avenue
Columbus, GA 31901

Re: Carmike Cinemas, Inc.
Form 10-K for the fiscal year ended 12/31/2007
Filed March 17, 2008
File No. 000-14993

Dear Mr. Patrick:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Regards,

Amanda McManus
Branch Chief – Legal