

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

Mail Stop 3561

November 9, 2010

Via U.S. Mail

Mr. S. David Passman, Chief Executive Officer Carmike Cinemas, Inc. 1301 First Avenue Columbus, Georgia 31901

Re: Carmike Cinemas, Inc.

Form 10-K for the year ended December 31, 2009

Filed March 1, 2010

Form 10-Q for the quarter ended June 30, 2010

Filed August 2, 2010

Form 8-K filed August 2, 2010

File No. 000-14993

Dear Mr. Passman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief