

January 19, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (213) 235-2229

Andrzej J. Matyczynski
Chief Financial Officer
Reading International, Inc, Inc.
550 South Hope Street
Suite 1828
Los Angeles, CA 90071

Re: Reading International, Inc.
Form 10-K for the year ended December 31, 2004
Filed March 25, 2005
File No. 0-08625

Dear Mr. Matyczynski:

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

Sincerely,

Daniel L. Gordon
Accounting Branch Chief