

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

Mail Stop 3561

December 10, 2009

Via Fax & U.S. Mail

Mr. Andrzej Matyczynski Chief Financial Officer Reading International, Inc. 500 Citadel Drive, Suite 300 Commerce, CA 90040

Re: Reading International, Inc.

Form 10-K for the year ended December 31, 2008

Schedule 14A filed April 22, 2009

File No. 001-08625

Dear Matyczynski:

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

Sincerely,

David R. Humphrey Branch Chief