

October 14, 2021

Gregory Marcus  
Chief Executive Officer  
Marcus Corp  
100 East Wisconsin Avenue, Suite 1900  
Milwaukee, Wisconsin 53202

Re: Marcus Corp  
Registration

Statement on Form S-3

2021

Filed on October 8,

File No. 333-260154

Dear Mr. Marcus:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Janice

Adeloye at 202-551-3034 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Garrett F. Bishop