



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 16, 2017

James W. Barge  
Chief Financial Officer  
Lions Gate Entertainment Corp.  
2700 Colorado Avenue  
Santa Monica, California 90404

**Re: Lions Gate Entertainment Corp.  
Form 10-K for the Fiscal Year Ended March 31, 2016  
File No. 001-14880**

Dear Mr. Barge:

We have completed our review of your filings. 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.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure