



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2013

Via E-Mail

Ms. Elizabeth Katheleen Willard  
Chief Financial Officer  
Live Nation Entertainment, Inc.  
9348 Civic Center Drive  
Beverly Hills, CA 90210

**Re: Live Nation Entertainment, Inc.  
Form 10-K for the year ended December 31, 2012  
Filed February 26, 2013  
File No. 001-32601**

Dear Ms. Willard:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief