



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 15, 2017

Kathy Willard
Chief Financial Officer
Live Nation Entertainment, Inc.
9348 Civic Center Drive
Beverly Hills, California 90210

**Re: Live Nation Entertainment, Inc.
Form 10-K for the Year Ended December 31, 2016
File No. 001-32601**

Dear Ms. Willard:

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/ Andrew Mew

For Melissa Raminpour
Branch Chief
Office of Transportation and Leisure