

Mail Stop 3651

December 15, 2006

Via U.S. Mail and Facsimile

Jon Feltheimer  
Chief Executive Officer  
Lions Gate Entertainment Corp.  
2700 Colorado Avenue, Suite 200  
Santa Monica, California 90404

RE: Lions Gate Entertainment Corp.  
Form 10-K for the Fiscal Year Ended March 31, 2006

File No. 001-14880

Dear Mr. Feltheimer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: James Keegan, Chief Financial Officer  
(310) 496-1359

Jon Feltheimer  
Lions Gate Entertainment Corp.  
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