

Mail Stop 3561

August 14, 2008

Via Fax & U.S. Mail

James Keegan  
Chief Financial Officer  
Lions Gate Entertainment Corp.  
2700 Colorado Avenue, Suite 200  
Santa Monica, CA 90404

**Re: Lions Gate Entertainment Corp  
Form 10-K for the fiscal year ended March 31, 2008  
Filed May 30, 2008  
File No. 001-14880**

Dear Mr. Keegan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief