



DIVISION OF
CORPORATION FINANCE

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

September 10, 2010

Mr. Jon Feltheimer
Chief Executive Officer
Lions Gate Entertainment Corp.
1055 West Hastings Street
Suite 2200
Vancouver, British Columbia V6E 2E9

**Re: Lions Gate Entertainment Corp.
Form 10-K for the year ended March 31, 2010
Filed June 1, 2010
File No. 1-14880**

Dear Mr. Feltheimer:

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

Sincerely,

Linda Cvrkel
Branch Chief