



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2012

Via E-Mail

Mr. James Keegan  
Chief Financial 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, 2011  
Filed May 31, 2011  
File No. 001-14880**

Dear Mr. Keegan:

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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief