



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 10, 2016

James W. Barge  
Chief Financial Officer  
Lions Gate Entertainment Corp.  
2700 Colorado Avenue, Suite 5000  
Santa Monica, CA 90404

**Re: Lions Gate Entertainment Corp.  
Form 10-K for the Fiscal Year Ended March 31, 2015  
Response Dated March 4, 2016  
File No. 001-14880**

Dear Mr. Barge:

We have reviewed your March 4, 2016 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 22, 2016 letter.

Notes to Audited Consolidated Financial Statements

12. Income Taxes, page F-36

1. We note from your response to our prior comment 2 that the foreign rate differential reconciling item in fiscal 2015 is primarily driven by the Canadian tax laws, particularly the favorable permanent book-tax difference for certain foreign affiliate dividends. Please revise your disclosure in Note 12 to clearly explain the nature of this significant reconciling item.

James W. Barge  
Lions Gate Entertainment Corp.  
March 10, 2016  
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You may contact Melissa Gilmore at (202) 551-3777 or Claire Erlanger at (202) 551-3301 with any other questions.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Transportation and Leisure