



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2019

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

**Re: Lions Gate Entertainment Corp.**  
**Form 10-K for the Fiscal Year Ended March 31, 2018**  
**Filed May 24, 2018**  
**File No. 001-14880**

Dear Mr. Barge:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure