LIONS GATE ENTERTAINMENT CORP /CN/
Form SC TO-T/A
December 13, 2010

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

Amendment No. 14

to

SCHEDULE TO

Tender Offer Statement Under Section 14(d)(1) or 13(e)(1)

of the Securities Exchange Act of 1934

LIONS GATE ENTERTAINMENT CORP.

(Name of Subject Company (Issuer))

Icahn Partners LP

Icahn Partners Master Fund LP

Icahn Partners Master Fund II LP

Icahn Partners Master Fund III LP

Icahn Fund S.à r.l.

Daazi Holding B.V.

High River Limited Partnership

Hopper Investments LLC

Barberry Corp.

Icahn Onshore LP

Icahn Offshore LP

Icahn Capital LP

IPH GP LLC

Icahn Enterprises Holdings L.P.

Icahn Enterprises G.P. Inc.

Beckton Corp.

7508921 Canada Inc.

Carl C. Icahn

Ronald G. Atkey, in his capacity as the sole trustee of the LGE Trust

(Names of Filing Persons (Offerors))

Common Shares, no par value per share

(Title of Class of Securities)

535919203

(CUSIP Number of Class of Securities)

Keith L. Schaitkin, Esq.

Associate General Counsel

Icahn Associates Corp. and Affiliated Companies

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(212) 702-4329

(Name, Address and Telephone Number of Person Authorized to

Receive Notices and Communications on behalf of Filing Persons)

Copies to:

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New York, New York 10018

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CALCULATION OF FILING FEE

Transaction Valuation:	**Amount of Filing Fee:**
$725,551,328[(1)]	**$51,731.81**[(2)]

(1) Estimated solely for the purpose of calculating the fee in accordance with the Rule 0-11 of the Securities Exchange Act of 1934.

(2) The amount of the fee is based upon the product of 141,382,246 Lions Gate common shares issued and outstanding (which includes Lions Gate common shares underlying currently outstanding stock options and restricted share units of Lions Gate) as reported by Lions Gate in its public filings with the Securities and Exchange Commission (less the 44,642,069 Lions Gate common shares held by the Offeror) at a price of US$7.50 per share.

x Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount previously paid:	$51,731.81	Filing Party:	Icahn Partners LP, Icahn Partners Master Fund LP, Icahn Partners Master Fund II LP, Icahn Partners Master Fund III LP, Icahn Fund S.à r.l., Daazi Holding B.V., High River Limited Partnership, Hopper Investments LLC, Barberry Corp., Icahn Onshore LP, Icahn Offshore LP, Icahn Capital LP, IPH GP LLC, Icahn Enterprises Holdings L.P., Icahn Enterprises G.P. Inc., Beckton Corp., 7508921 Canada Inc., Carl C. Icahn and Ronald G. Atkey, in his capacity as the sole trustee of the LGE Trust
Form or registration no.:	Schedule TO-T and Amendment No. 3 thereto	Date Filed:	July 20, 2010 and August 31, 2010, respectively

¨ Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.
Check the appropriate boxes below to designate any transactions to which the statement relates:

x third-party tender offer subject to Rule 14d-1.

¨ issuer tender offer subject to Rule 13e-4.

¨ going-private transaction subject to Rule 13e-3.

x amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: x

COMBINED SCHEDULE TO

AND

AMENDMENT NO. 51 TO SCHEDULE 13D

This Amendment No. 14 (this Amendment) amends and supplements the Tender Offer Statement on Schedule TO filed on July 20, 2010, as previously amended and supplemented by Amendment No. 1 thereto filed on July 26, 2010, Amendment No. 2 thereto filed on August 11, 2010, Amendment No. 3 thereto filed on August 31, 2010, Amendment No. 4 thereto filed on October 12, 2010, Amendment No. 5 thereto filed on October 22, 2010, Amendment No. 6 thereto filed on October 29, 2010, Amendment No. 7 thereto filed on November 2, 2010, Amendment No. 8 thereto filed on November 12, 2010, Amendment No. 9 thereto filed on November 22, 2010, Amendment No. 10 thereto filed on November 26, 2010, Amendment No. 11 thereto filed on November 30, 2010, Amendment No. 12 thereto filed on December 6, 2010 and Amendment No. 13 thereto filed on December 7, 2010, on behalf of Icahn Partners LP, a limited partnership governed by the laws of Delaware, Icahn Partners Master Fund LP, a limited partnership governed by the laws of the Cayman Islands, Icahn Partners Master Fund II LP, a limited partnership governed by the laws of the Cayman Islands, Icahn Partners Master Fund III LP, a limited partnership governed by the laws of the Cayman Islands, Icahn Fund S.à r.l., a limited liability company governed by the laws of Luxembourg, Daazi Holding B.V., a limited liability company governed by the laws of The Netherlands, High River Limited Partnership, a limited partnership governed by the laws of Delaware, Hopper Investments LLC, a limited liability company governed by the laws of Delaware, Barberry Corp., a corporation governed by the laws of Delaware, Icahn Onshore LP, a limited partnership governed by the laws of Delaware, Icahn Offshore LP, a limited partnership governed by the laws of Delaware, Icahn Capital LP, a limited partnership governed by the laws of Delaware, IPH GP LLC, a limited liability company governed by the laws of Delaware, Icahn Enterprises Holdings L.P., a limited partnership governed by the laws of Delaware, Icahn Enterprises G.P. Inc., a corporation governed by the laws of Delaware, Beckton Corp., a corporation governed by the laws of Delaware, 7508921 Canada Inc., a corporation governed by the laws of Canada, Carl C. Icahn and Ronald G. Atkey, in his capacity as the sole trustee of the LGE Trust, relating to the offer by Icahn Partners LP, Icahn Partners Master Fund LP, Icahn Partners Master Fund II LP, Icahn Partners Master Fund III LP, High River Limited Partnership, Icahn Fund S.à r.l., Daazi Holding B.V., 7508921 Canada Inc. and Ronald G. Atkey, in his capacity as the sole trustee of the LGE Trust (the Offeror), to purchase up to all of the issued and outstanding common shares (the Shares) of Lions Gate Entertainment Corp. (Lions Gate), upon the terms and subject to the conditions set forth in the Offer to Purchase and Circular, dated July 20, 2010, as amended and supplemented from time to time (the Offer and Circular), and in the related Letter of Acceptance and Transmittal (the Letter of Transmittal) and Notice of Guaranteed Delivery (which, together with this Amendment and any other amendments or supplements thereto, constitute the Offer). The information set forth in the Offer and Circular and the related Letter of Transmittal and Notice of Guaranteed Delivery, as amended by this Amendment, is incorporated by reference with respect to Items 1 through 11 of this Schedule TO. The Offer is only to purchase the Shares and is not made for any options, warrants or other rights to acquire Shares.

As permitted by General Instruction G to Schedule TO, this Amendment No. 14 to Schedule TO is also an amendment to the joint statement on Schedule 13D filed on October 20, 2008 by the Offeror (other than Icahn Fund S.à r.l., Daazi Holding B.V., 7508921 Canada Inc. and Ronald G. Atkey, in his capacity as the sole trustee of the LGE Trust).

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

High River Limited Partnership

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7 SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

8,954,490

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

8,954,490

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

8,954,490

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

7.43%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Hopper Investments LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

8,954,490

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

8,954,490

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

8,954,490

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

7.43%*

14 TYPE OF REPORTING PERSON

OO

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Barberry Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

8,954,490

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

8,954,490

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

8,954,490

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

7.43%*

14 TYPE OF REPORTING PERSON

CO

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Partners Master Fund LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

8 SHARED VOTING POWER

15,372,255

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

15,372,255

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0

15,372,255

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

12.75%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Partners Master Fund II LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

5,381,689

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

5,381,689

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

5,381,689

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

4.46%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Partners Master Fund III LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

2,032,423

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

2,032,423

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,032,423

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

1.69%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Offshore LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

22,786,367

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

22,786,367

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

22,786,367

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

18.90%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Partners LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

13,031,594

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

13,031,594

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

13,031,594

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

10.81%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Onshore LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7 SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

0

8 SHARED VOTING POWER

13,031,594

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

13,031,594

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

13,031,594

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

10.81%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Capital LP

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

35,817,961

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

35,817,961

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

35,817,961

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

29.70%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

IPH GP LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

35,817,961

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

35,817,961

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

35,817,961

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

29.70%*

14 TYPE OF REPORTING PERSON

OO

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Enterprises Holdings L.P.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

35,817,961

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

35,817,961

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

35,817,961

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

29.70%*

14 TYPE OF REPORTING PERSON

PN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Icahn Enterprises G.P. Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

35,817,961

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

35,817,961

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

35,817,961

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

29.70%*

14 TYPE OF REPORTING PERSON

CO

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Beckton Corp.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

35,817,961

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

35,817,961

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

35,817,961

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

29.70%*

14 TYPE OF REPORTING PERSON

CO

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

CUSIP No. 535919203

1 NAME OF REPORTING PERSON

Carl C. Icahn

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) ¨ (b) ¨

3 SEC USE ONLY

4 SOURCE OF FUNDS

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) ¨

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER

0

8 SHARED VOTING POWER

44,772,451

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

44,772,451

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

44,772,451

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES ¨

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

37.13%*

14 TYPE OF REPORTING PERSON

IN

* This percentage is based upon the 136,694,840 Shares outstanding as of November 12, 2010, as reported by Lions Gate in its Proxy Statement for the 2010 Annual General Meeting of Shareholders of Lions Gate filed on December 6, 2010, minus the 16,236,305 Shares issued on July 20, 2010 to a director of Lions Gate, as reported by Lions Gate in its Form 8-K filed on July 21, 2010, which were not included in the calculation of percentage ownership because the validity of such issuance is in dispute.

Item 11. Additional Information

Item 11 of the Schedule TO is hereby amended and supplemented by adding the following:

On December 13, 2010 Carl C. Icahn issued a press release announcing that the offer by his affiliated entities to purchase any and all of the outstanding common shares of Lions Gate Entertainment Corp. for $7.50 per share in cash has expired. The offer had been conditioned upon the New York State Supreme Court granting, by 11:59 p.m., Vancouver time, on December 10, 2010, the Icahn Group s motion for a preliminary injunction preventing the Lions Gate common shares issued on July 20, 2010 to a fund controlled by director Mark Rachesky from being voted at the 2010 annual general meeting of Lions Gate shareholders. This condition was not met. As a result, Mr. Icahn and his affiliated entities will not purchase any of the Lions Gate common shares that were tendered in the offer. All Lions Gate common shares that were previously tendered and not withdrawn will be returned promptly.

Item 12. Exhibits

Exhibit	Description
(a)(5)(xviii)	Press release dated December 13, 2010 (filed herewith)

Item 13. Information Required by Schedule 13E-3

Not applicable.

SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

ICAHN PARTNERS LP

By: /s/ Edward Mattner
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN PARTNERS MASTER FUND LP

By: /s/ Edward Mattner
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN PARTNERS MASTER FUND II LP

By: /s/ Edward Mattner
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN PARTNERS MASTER FUND III LP

By: /s/ Edward Mattner
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN FUND S.À R.L.

By: /s/ Keith Cozza
Name: **Keith Cozza**
Title: **Chief Executive Officer**

DAAZI HOLDING B.V.

By: /s/ Keith Cozza
Name: **Keith Cozza**
Title: **Chief Executive Officer**

HIGH RIVER LIMITED PARTNERSHIP
BY: Hopper Investments LLC, its general partner
BY: Barberry Corp., its sole member

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

HOPPER INVESTMENTS LLC
BY: Barberry Corp., its sole member

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

BARBERRY CORP.

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN ONSHORE LP

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN OFFSHORE LP

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN CAPITAL LP

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

IPH GP LLC

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

ICAHN ENTERPRISES HOLDINGS L.P.

BY: Icahn Enterprises G.P. Inc., its general

partner

By: /s/ DOMINICK RAGONE
Name: **Dominick Ragone**
Title: **Chief Financial Officer**

ICAHN ENTERPRISES G.P. INC.

By: /s/ DOMINICK RAGONE
Name: **Dominick Ragone**
Title: **Chief Financial Officer**

BECKTON CORP.

By: /s/ EDWARD MATTNER
Name: **Edward Mattner**
Title: **Authorized Signatory**

7508921 CANADA INC.

By: /s/ KEITH COZZA
Name: **Keith Cozza**
Title: **Chief Executive Officer**

/s/ CARL C. ICAHN
Name: **Carl C. Icahn**

/s/ RONALD G. ATKEY
Name: **Ronald G. Atkey,**

in his capacity as the

sole trustee of the

LGE Trust

Date: December 13, 2010

EXHIBIT INDEX

Exhibit	Description
(a)(1)(i)	Offer to Purchase and Circular, dated July 20, 2010 (previously filed)
(a)(1)(ii)	Letter of Acceptance and Transmittal (previously filed)
(a)(1)(iii)	Notice of Guaranteed Delivery (previously filed)
(a)(1)(iv)	Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees (previously filed)
(a)(1)(v)	Letter to Clients (previously filed)
(a)(1)(vi)	Notice of Variation and Extension dated August 11, 2010 (previously filed)
(a)(1)(vii)	Notice of Variation dated August 31, 2010 (previously filed)
(a)(1)(viii)	Notice of Variation and Extension dated October 22, 2010 (previously filed)
(a)(1)(ix)	Notice of Extension dated October 29, 2010 (previously filed)
(a)(1)(x)	Notice of Extension dated November 12, 2010 (previously filed)
(a)(1)(xi)	Notice of Extension dated November 22, 2010 (previously filed)
(a)(1)(xii)	Notice of Variation and Extension dated November 30, 2010 (previously filed)
(a)(5)(i)	Summary Advertisement of the Offeror dated July 20, 2010 (previously filed)
(a)(5)(ii)	Press release dated July 20, 2010 (previously filed)
(a)(5)(iii)	Press release dated July 26, 2010 (previously filed)
(a)(5)(iv)	Press release dated August 11, 2010 (previously filed)
(a)(5)(v)	Press release dated August 31, 2010 (previously filed)
(a)(5)(vi)	Press release dated October 12, 2010 (previously filed)
(a)(5)(vii)	Press release dated October 22, 2010 (previously filed)
(a)(5)(viii)	Press release dated October 28, 2010 (previously filed)
(a)(5)(ix)	Press release dated November 2, 2010 (previously filed)
(a)(5)(x)	Press release dated November 12, 2010 (previously filed)
(a)(5)(xi)	Press release dated November 22, 2010 (previously filed)
(a)(5)(xii)	Preliminary Dissident Proxy Circular (previously filed)
(a)(5)(xiii)	Press release dated November 30, 2010 (previously filed)
(a)(5)(xiv)	Definitive Dissident Proxy Circular (previously filed)
(a)(5)(xv)	Presentation of Salem Partners LLC to Institutional Shareholder Services dated December 3, 2010 (previously filed)
(a)(5)(xvi)	Press release dated December 6, 2010 regarding amended complaint of Lion Gate (previously filed)
(a)(5)(xvii)	Amendment No. 1 to Definitive Dissident Proxy Circular (previously filed)
(a)(5)(xviii)	Press release dated December 13, 2010 (filed herewith)
(h)(1)(i)	Opinion of Osler, Hoskin & Harcourt LLP regarding Material Canadian Federal Income Tax Considerations dated July 20, 2010 (previously filed)
(h)(1)(ii)	Opinion of Osler, Hoskin & Harcourt LLP regarding Material U.S. Federal Income Tax Considerations dated July 20, 2010 (previously filed)