



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

DIVISION OF  
CORPORATION FINANCE

July 7, 2014

Via E-mail

Steven B. Stokdyk, Esq.  
Latham & Watkins LLP  
355 South Grand Avenue  
Atlanta, Georgia 30308-2216

**Re: Live Nation Entertainment, Inc.  
Schedule TO-I  
Filed June 16, 2014  
File No. 005-81268**

Dear Mr. Stokdyk:

We have reviewed your response letter dated June 27, 2014 and have the following comment.

1. We disagree with your analysis in response to prior comment 2. Absent a material change in facts, we continue to believe that the right to convert the Securities for cash may be a tender offer subject to Rule 13e-4 and Regulation 14E.

Please direct any questions to me at (202) 551-3641 or Perry Hindin, Special Counsel, at (202) 551-3444.

Sincerely,

/s/ Geoff Kruczek

Geoff Kruczek  
Attorney-Advisor  
Office of Mergers and Acquisitions

cc: Gregory P. Rodgers, Esq.  
Latham & Watkins LLP