

**Tax Information Provided Pursuant to U.S. Treas. Reg. § 1.1273-2(f)(9): Issuer’s
Determination and Communication of “traded on an established market” status and issue
price of newly issued debt.**

On March 28, 2018 (“Early Settlement Date”) and April 9, 2018 (“Final Settlement Date”), Lions Gate Capital Holdings LLC exchanged its 5.875% Senior Notes due 2024 (the “New 2024 Notes”) for Lions Gate Capital Entertainment Corp.’s 5.875% Senior Notes due 2024 (the “Old 2024 Notes”). Treasury Regulation § 1.1273-2(f)(9) requires issuers of a debt instrument to determine whether the debt instrument is “traded on an established market (publicly traded)” within the meaning of the Regulation and, if so, the fair market value of the debt instrument.

Lions Gate Capital Holdings LLC has determined that the New 2024 Notes are publicly traded for U.S. federal income tax purposes. The New 2024 Notes, whether settled on the Early Settlement Date or the Final Settlement Date, will have an issue price equal to the fair market value of the notes on the Early Settlement Date, as set forth below.

Title of Notes	CUSIP Number	Issue Price
5.875% Senior Notes due 2024	53627NAA9	\$104.137

Further information about the New 2024 Notes can be found in the Exchange Offer and Offering Memorandum that were made available to holders of Old 2024 Notes. Holders are encouraged to consult their own tax advisors regarding the particular tax treatment of their exchanges and the Notes.