
and summed together to determine a percentage payable for each named executive officer. For the 2015 Corporate Performance Bonuses, revenue growth, Adjusted OIBDA growth and free cash flow performance were weighted 25%, 50% and 25%, respectively.

In future filings, the Company will include disclosure substantially similar to the foregoing paragraph in its discussion of the Corporate Performance Bonus subsection.

- 4. *Comment:* In future filings, please disclose how you derived the percentages of the LIC Maximum Corporate Bonuses payable to each officer, as shown in the third table of page 14. Please tell us what this disclosure will look like.

Response: The percentages of the LIC Maximum Corporate Bonuses payable to each officer were 82.45%, which is the sum of the achievement levels for revenue growth, Adjusted OIBDA growth and free cash flow performance reported in the second table on page 14 of the Form 10-K/A. Accordingly, the percentages payable reported in the third table on page 14 of the Form 10-K/A (“ ”) should have been 82.45%. The payments reported in the Aggregate Dollar Amount column of Table 3 were accurately reported, however. When the payments were divided by 82.45%, it resulted in LIC Maximum Corporate Bonuses payable to each officer that were reported as 100% in the future filings, and the Company will, as defined in Regulation 2er to ensure consistency between these tables to avoid confusion in the future.

- 5. *Comment:* Please explain how the Corporate Performance Bonus is properly characterized as non-equity incentive plan compensation, as defined under Item 402(a)(6)(iii) of Regulation S-K. Please refer to Compliance and Disclosure Interpretation Q-18, part 1, Question 10.10.

Response: The Company does not believe that the Committee’s use of negative discretion based on its consideration of individual and corporate performance should disqualify the 2015 performance-based use of the Company’s



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We inform you that:

- We are responsible for the adequacy and accuracy of the information provided.

