Exhibit Index the Proxy Statement/Prospectus

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December 15, 2010

Via EDGAR
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: Ajay Koduri, Attorney-Advisor

Re: Liberty Media Corporation
Amendment No. 1 to Schedule 14A (File No. 001-33982)

Liberty Splitco, Inc.
Registration Statement on Form S-4 filed on December 15, 2010

Dear Mr. Koduri:

Liberty Media Corporation (" ") hereby electronically files under the Securities Exchange Act of 1934, as amended (the " "), Amendment No. 1 to its preliminary Schedule 14A (the " "), originally filed on October 20, 2010. Liberty Splitco, Inc. hereby electronically files under the Securities Act of 1933, as amended, its Registration Statement on Form S-4 (the " ") of which the Proxy Statement/Prospectus forms a part[illegible]