

Mr. Christopher W. Shean
Re: Liberty Media Corporation
April 16, 2007
Page 2 of 2

Based on the information provided in your letter, and taking into consideration the relative size of the RSNs as well as the fact that you expect to file separate financial statements of The DIRECTV Group, Inc. on an on-going basis in order to comply with Rule 3-09 of Regulation S-X, we will not object to your request, and will accept financial statements of The DIRECTV Group, Inc. as satisfying the requirements of Rule 3-05 of Regulation S-X.

The conclusions reached in this letter are based upon the information provided in your letter. Different facts and circumstances may result in different conclusions. If you have any questions about this letter, please call me at (202) 551-3400.

Sincerely,

Sondra Stokes
Associate Chief Accountant