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

DIVISION OF
CORPORATION FINANCE
Mail Stop 3720
October 20, 2009
Mr. Charles Y. Tanabe
General Counsel
Liberty Media Corporation
12300 Liberty Boulevard
Englewood, Colorado 80112
Re: Liberty Media Corporation
Preliminary Proxy Materials on Form PreM14A
File No. 1-33982
Dear Mr. Tanabe:
We have completed our review of your
Form PreM14A and do not, at this time,
have any further comments.
Sincerely,
Larry Spirgel
Assistant Director