



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2011

Ms. Allison Jacques-Controller  
Martha Stewart Living Omnimedia, Inc.  
601 West 26<sup>th</sup> Street  
New York, NY 10001

**Re: Martha Stewart Living Omnimedia, Inc.**  
**Form 10-K**  
**Filed March 8, 2010**  
**File No. 001-15395**

**Form 10-Q**  
**Filed November 4, 2010**  
**File No. 001-15395**

**Definitive Proxy Statement on Schedule 14A**  
**Filed April 5, 2010**  
**File No. 001-15395**

Dear Ms. Jacques:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief