

Mail Stop 0303

January 19, 2005

VIA U.S. MAIL AND FACSIMILE 410.539.6981

Amy Bowerman Freed, Esq.
Hogan & Hartson L.L.P.
875 Third Avenue
New York, New York 10022

Re: News Corporation
Schedule T0-T; File No. 5-55019
Form S-4; File No. 333-121925
Filed January 10, 2005

Dear Ms. Freed:

We have reviewed your filings, and have the following comments. The scope of our review has been limited to tender offer and other non-accounting issues. Where indicated, we think you should revise your disclosure in response to these comments. Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects.

Schedule T0-T/Form S-4

Early Commencement

1. Although the requirement to deliver a final prospectus has been eliminated under Regulation M-A for exchange offers commenced before effectiveness of the registration statement, offerors still must file a final prospectus. The obligation to file a final prospectus is not satisfied by the filing of an amendment to the registration statement before effectiveness. See, on our website www.sec.gov, Telephone Interpretation Manual Supplement dated July 2001, Section I.E.3, for more information. Please confirm to us that News Corporation will satisfy its obligations to file a final prospectus, after effectiveness, in accordance with the above interpretation.

Selected Historical Financial Data..., page 6

2. In the event the financial information required by Item 1010(a) and (b) has been incorporated by reference, all of the summarized financial information required by Item 1010(c) regarding the offeror must be disclosed in the disclosure document furnished to

security holders. Selected historical financial data does not serve to fully substitute for summarized financial data. Revise to include complete summarized financial information required by Item 1010(c) of Regulation M-A. See Instruction 6 to Item 10 of Schedule T0. In addition, refer to telephone interpretation H.7 in the July 2001 supplement to our "Manual of Publicly Available Telephone Interpretations" that is available on the Commission's website at <http://www.sec.gov> for additional guidance.

Additional Conditions, page 37

3. In the last sentence of this section, we note the offerors have reserved the right to assert the occurrence of any of the conditions to the offer "at any time from time to time." Defining the conditions as "an ongoing right which may be asserted at any time from time to time" suggests that conditions to the offer may be raised or asserted after expiration of the offer. Please be

advised that all conditions to the offer, other than those dependent upon the receipt of necessary government approvals, must be satisfied or waived before the expiration of the offer. Please revise the disclosure to make clear that all conditions, other than those involving receipt of necessary government approvals, will be satisfied or waived on or before expiration of the offer.

Closing Comments

As appropriate, please amend the registration statement and/or Schedule T0 in response to these comments. You may wish to provide us with marked copies of the amendment(s) to expedite our review. Please furnish a cover letter with your amendment(s) that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. If you disagree with a comment, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may or may not raise additional comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- * the company is responsible for the adequacy and accuracy of the disclosure in the filings relating to the tender offer;
- * staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filings; and
- * the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your tender offer filings.

Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. We direct your attention to Rules 460 and 461 regarding requesting acceleration of the registration statement. You may contact me on any questions regarding the comments at (202) 942-2948.

Sincerely,

Nicholas P. Panos
Special Counsel
Office of Mergers and
Acquisitions