

Mail Stop 3561

January 29, 2010

Mr. Lawrence A Jacobs, Senior Executive Vice President
News Corporation
1211 Avenue of the Americas
New York, New York 10036

**Re: News Corporation
Form 10-K for the fiscal year ended June 30, 2009
Filed August 12, 2009
File No. 001-32352**

Dear Mr. Jacobs:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief