



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 12, 2009

Mr. Gregory B. Maffei
Chief Executive Officer
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. Maffei

We have completed our review of your Form PreM14A and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director