



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 19, 2009

Mr. Gregory B. Maffei
Chief Executive Officer
Liberty Media Corporation
12300 Liberty Boulevard
Englewood, Colorado 80112

**Re: Form 10-K for the Fiscal Year ended December 31, 2008
Filed on February 27, 2009, amended on April 29, 2009
File No. 1-33982**

Supplemental Response provided on May 13, 2009

Dear Mr. Maffei:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Celeste M. Murphy
Legal Branch Chief

cc: via facsimile
Renee L. Wilm, Esq.
212-259-2503