



DIVISION OF
CORPORATION FINANCE

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

April 8, 2011

Gregory B. Maffei
Chief Executive Officer
Liberty Media Corp.
12300 Liberty Boulevard
Englewood, CO 80112

**Re: Liberty Media Corp.
Annual Report on Form 10-K for year ended December 31, 2010
Filed February 28, 2011
File No. 001-33982**

Dear Mr. Maffei:

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

Sincerely,

/s/ Kathleen Krebs

for Larry Spigel
Assistant Director

cc: Renee L. Wilm
Baker Botts L.L.P.
Via facsimile: (212) 259-2503