



January 26, 2009

Ms. Elizabeth M. Murphy
Secretary, Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090



Subject File Number S7-27-08

Dear Ms. Murphy:

Liberty Global, Inc. is an international provider of video, voice and broadband internet services with consolidated broadband communications and/or DTH satellite operations at December 31, 2008 in 15 countries, primarily in Europe, Japan and Chile.

We appreciate the opportunity to provide our view on the Securities and Exchange Commission's (the "SEC") proposed rule "Roadmap for the Potential Use of Financial Statements Prepared in accordance with International Financial Reporting Standards by U.S. Issuers" (the "Roadmap"). However, for the reasons described below, we respectfully request that the SEC consider a formal extension of the comment period by an additional 75 to 90 days.

As we are a calendar year registrant, we are currently in the midst of finalizing our 2008 Form 10-K filing. With a reporting season that is uniquely challenged by the economic crisis, we are finding it difficult to dedicate the necessary time and analysis to the questions asked in the Roadmap. We believe that other companies are having similar issues and that an extended comment period will significantly increase the number and level of detail of the responses provided for such a significant proposal. We ask for a minimum extension of 75 days so that we will have a few weeks following the completion of our first quarter 2009 to devote to our response letter.

The Roadmap is a critical document which requires significant focus and attention to ensure the proper and complete analysis of all of the issues. The potential transition to International Financial Reporting Standards is much more extensive than simply an adoption of new accounting and reporting standards, but represents a transformation impacting a company's entire organization and must be considered carefully. We are mindful of the importance of this proposal and want to provide as thorough and constructive an analysis as possible to assist the SEC in their decision making in this area.



Thank you for your consideration of our request. I can be contacted at (303) 220-6603 or bdvorak@lgi.com with any questions or follow-up.

Sincerely,

A handwritten signature in black ink, appearing to be "Bernard Dvorak", written over the word "Sincerely,".

Bernard Dvorak
Senior Vice President, Co-Chief Financial Officer

Cc: James Kroeker, SEC Acting Chief Accountant
Wayne Carnall, SEC Chief Accountant, Division of Corporation Finance
Julie Erhardt, Deputy Chief Accountant, Office of the Chief Accountant