

DIVISION OF CORPORATION FINANCE

Mail Stop 3720

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

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: <u>via facsimile</u> Renee L. Wilm, Esq. 212-259-2503