



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