

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

<u>for</u> Larry Spirgel Assistant Director

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