SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 SCHEDULE 13G Under the Securities Exchange Act of 1934 (Amendment No:) LIBERTY MEDIA CORP (Name of Issuer) Common Stock (Title of Class of Securities) 53071M104 (CUSIP Number) December 31, 2010 _ ______ (Date of Event Which Requires Filing of this Statement) Check the appropriate box to designate the rule pursuant to which this Schedule is filed: [X] Rule 13d-1(b) [] Rule 13d-1(c) [] Rule 13d-1(d) *The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page. The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes). CUSIP No. 53071M104 (1) Names of reporting persons. BlackRock, Inc. (2) Check the appropriate box if a member of a group (a) [] (b) [X] (3) SEC use only (4) Citizenship or place of organization Delaware Number of shares beneficially owned by each reporting person with: (5) Sole voting power 28890345 (6) Shared voting power None (7) Sole dispositive power

None

(8) Shared dispositive power

28890345

28890345 (10) Check if the aggregate amount in Row (9) excludes certain shares (11) Percent of class represented by amount in Row 9 5.08% (12) Type of reporting person HC Item 1. Item 1. Item 1(a) Name of issuer:
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Item 3.
If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a: [] Broker or dealer registered under Section 15 of the Act; [] Bank as defined in Section 3(a)(6) of the Act; [] Insurance company as defined in Section 3(a)(19) of the Act; [] Investment company registered under Section 8 of the Investment Company Act of 1940;
<pre>[] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E); [] An employee benefit plan or endowment fund in accordance with</pre>

BlackRock (Netherlands) B.V.
BlackRock Fund Managers Limited
BlackRock Asset Management Ireland Limited
BlackRock International Limited
BlackRock Investment Management (UK) Limited

*Entity beneficially owns 5% or greater of the outstanding shares of the security class being reported on this Schedule 13G.
Exhibit B

POWER OF ATTORNEY

The undersigned, BLACKROCK, INC., a corporation duly organized under the laws of the State of Delaware, United States (the "Company"), does hereby make, constitute and appoint each of Robert Connolly, Howard Surloff, Edward Baer, Bartholomew Battista, Daniel Waltcher, Karen Clark, John Stelley, Denis Molleur, Daniel Ronnen, Brian Kindelan, Nicholas Hall, Con Tzatzakis, John Blevins, Rick F. Froio and Matthew Fitzgerald acting severally, as its true and lawful attorneys-in-fact, for the purpose of, from time to time, executing in its name and on its behalf, whether the Company is acting individually or as representative of others, any and all documents, certificates, instruments, statements, other filings and amendments to the foregoing (collectively, "documents") determined by such person to be necessary or appropriate to comply with ownership or control-person reporting requirements imposed by any United States or non-United States governmental or regulatory authority, in::\$:::e