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be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Company's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934), that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein and the offering of such securities at the time shall be deemed to be the initial bona fide offering hereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to or

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May 1, 2007

M. LaVoy Robison

Director

/s/ Larry E. Romrell

May 1, 2007

Larry E. Romrell

Director

/s/ David J.A. Flowers

May 1, 2007

David J.A. Flowers

Senior Vice President and Treasurer  
 (Principal Financial Officer)

/s/ Christopher W. Shean

May 1, 2007

Christopher W. Shean

Senior Vice President and Controller  
 (Principal Accounting Officer)

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
4.1	Restated Certificate of Incorporation of the Company (incorporated by reference to Exhibit 1 to the Registration Statement on Form 8-A of the Company (File No. 000-51990), filed with the Securities and Exchange Commission (the "Commission") on May 9, 2006 (the "Form 8-A")).
4.2	Bylaws of the Company (incorporated by reference to Exhibit 2 to the Form 8-A).
4.3	Specimen certificate for shares of the Company's Liberty Interactive Series A common stock, par value \$.01 per share (incorporated by reference to Exhibit 4.1 to the Current Report on 8-K of the Company, filed with the Commission on May 15, 2006 (the "Restructuring 8-K")).
4.4	Specimen certificate for shares of the Company's Liberty Interactive Series B common stock, par value \$.01 per share (incorporated by reference to Exhibit 4.2 to the Restructuring 8-K).
4.5	Specimen certificate for shares of the Company's Liberty Capital Series A common stock, par value \$.01 per share (incorporated by reference to Exhibit 4.3 to the Restructuring 8-K).
4.6	Specimen certificate for shares of the Company's Liberty Capital Series B common stock, par value \$.01 per share (incorporated by reference to Exhibit 4.4 to the Restructuring 8-K).
4.7	Liberty Media Corporation 2007 Incentive Plan (incorporated by reference to Exhibit 4.7 to the Restructuring 8-K).



Consent of Independent Registered Public Accounting Firm

The Board of Directors  
Liberty Media Corporation:

We consent to the incorporation by reference in the registration statement on Form S-8 regarding the Liberty Media Corporation 2007 Incentive Plan, of our reports, dated February 28, 2007, with respect to the consolidated balance sheets of Liberty Media Corporation and subsidiaries as of December 31, 2006 and 2005, and the related consolidated statements of operations, comprehensive earnings (loss), stockholders' equity, and cash flows for each of the years in the three-year period ended December 31, 2006, management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2006 and the effectiveness of internal control over financial reporting as of December 31, 2006, which reports appear in the December 31, 2006 annual report on Form 10-K of Liberty Media Corporation.

Our report on the consolidated financial statements of Liberty Media Corporation refers to the Company's adoption of Statement of Financial Accounting Standards No. 123(R), *Share Based Payment*, on January 1, 2006.

KPMG LLP  
Denver, Colorado  
May 3, 2007

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