
4. *Comment:* Since the tax discussion is the named counsel's opinion, please delete your statement in the first sentence of this section that the discussion is a summary.

Response: We have revised the disclosure on page 81 accordingly.

* * *

Liberty Media has authorized us to inform you that it acknowledges:

- it is responsible for the adequacy and accuracy of the disclosure in the Proxy Statement/Prospectus;
- staff comments or changes to disclosure in response to staff comments in the Proxy Statement/Prospectus reviewed by the staff do not foreclose the Securities and Exchange Commission from taking any action with respect to the Proxy Statement/Prospectus; and
- it may not assert staff comments as a defense in any proceeding initiated by the Securities and Exchange Commission or any person under the federal securities laws of the United States.

If you have any questions with respect to the foregoing or require further information, please contact the undersigned at (212) 408-2503.

Very truly yours,

/s/ Renee L. Wilm
Renee L. Wilm

cc: *Liberty Media Corporation*
Charles Y. Tanabe
KPMG LLP
Arnold Hoy