

CELANGE CO

Mr. Gregory B. Maffei  
Liberty Media Corporation  
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General

1. We considered your July 15, 2009 response to comment six from our letter dated July 8, 2009 and your July 24, 2009 response to comment one from our letter dated July 21, 2009. On July 30, 2009, we communicated to counsel for Liberty Media Corporation that we are unable to



8. In addition, please tell us how your accounting for the split-off will change if the split-off, the merger, and any other arrangements are viewed as one single transaction.

Agreements Relating to the DTV Business Combination, page 139

Merger Agreement, page 139

9. We note your response to comment 41 in our letter dated July 8, 2009, and the revised disclosure at page 139. Please be advised that, notwithstanding the general disclaimer regarding non-reliance on the covenants in the merger agreement relating to the conduct of the parties during the pendency of the transaction, you are responsible for cons

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