



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 9, 2019

Brian J. Wendling  
Senior Vice President, Controller and Principal Financial Officer  
Liberty Media Corporation  
12300 Liberty Boulevard  
Englewood, Colorado 80112

**Re: Liberty Media Corporation**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 28, 2019**  
**File No. 001-35707**

Dear Mr. Wendling:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology