

December 6, 2012

Via E-mail

Pamela L. Coe
Vice President, Secretary
Liberty Spinco, Inc.
12300 Liberty Blvd.
Englewood, CO 80112

**Re: Liberty Spinco, Inc.
Amendment No. 1 to Registration Statement on Form 10-12B
Filed November 30, 2012
File No. 001-35707**

Dear Ms. Coe: M

ances or do not believe an amendmen

appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form 10-12B

Exhibit 8.1

1. In connection with the spin-off transaction, we note you filed a Form of Opinion of Skadden, Arps, Slate, Meagher & Flom regarding *certain* United States federal income tax consequences of the Contribution and the Spin-off. However, the tax opinion should address and express a conclusion for each *material* federal tax consequence. Please file a revised version of the tax opinion with an amendment to your Form 10 that addresses the material federal tax income tax consequences of the Contribution and the Spin-off. Please refer to Section III.C.1 of Staff Legal Bulletin No. 19 (October 14, 2011), available on our website at: <http://www.sec.gov/interp/legals/cfslb19.htm>.

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2. In addition, we note you include a limitation on reliance on page 4 of the opinion. However, investors are entitled to rely upon the opinion expressed. Please file a revised version of the tax opinion with an amendment to your Form 10 that removes the limitation on reliance language. Please refer to Section III.D.1 of Staff Legal Bulletin No. 19 (October 14, 2011), available on our website at: <http://www.sec.gov/interps/legal/cfslb19.htm>.

Information Statement filed as Exhibit 99.1

Risk Factors, page 9

As a result of the Spin-Off, we will not have access to the cash flow generated by Starz, LLC, page 10

3. We note your response to comment 3 in our letter dated November 15, 2012 and your

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