



DIVISION OF  
CORPORATION FINANCE

July 9, 2020

Brian J. Wendling  
Chief Accounting Officer and Principal Financial Officer  
Liberty Media Corp  
12300 Liberty Boulevard  
Englewood, Colorado 80112

**Re: Liberty Media Corp**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 26, 2020**  
**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