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As filed with the Securities and Exchange Commission on January 11, 2013

File No. 001-35707

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

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#### EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Form 10 amends the Registration Statement on Form 10 of Liberty Media Corporation (f/k/a Liberty Spinco, Inc.) (Registration No. 001-35707), as amended prior to the date hereto (the "Registration Statement"), which was declared effective by the Securities and Exchange Commission on December 27, 2012.

This Post-Effective Amendment No. 1 is being filed for the sole purpose of amending "Item 15: Financial Statements and Exhibits" by replacing Exhibit 8.1: Opinion of Skadden, Arps, Slate, Meagher & Flom regarding certain tax matters, previously filed with the Registration Statement, with a final, executed version of Exhibit 8.1, which was executed and delivered to Starz (then known as Liberty Media Corporation), the Registrant's former parent company, prior to and in connection with the Registrant's spin-off from Starz at 5:00 p.m., New York City time, on January 11, 2013. The Registration Statement is hereby amended, as appropriate, to reflect the replacement of such exhibit.

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**Liberty Spingo, Inc.**

**Our Information Statement is filed as Exhibit 99.1 to this Form 10. For your convenience, we have provided below a cross-reference sheet identifying where the items required by Form 10 can be found in the Information Statement.**

<u>Item No.</u>	<u>Item Caption</u>	<u>Location in Information Statement</u>
1.	Business.	Summary; Risk Factors; Cautionary Statement Concerning Forward Looking Statements; The Spin-Off; Selected Financial Data; Management's Discussion and Analysis of Financial Condition and Results of Operations; Description of our Business; and Certain Relationships and Related Party Transactions
1A.	Risk Factors.	Risk Factors
2.	Financial Information.	Summary; Risk Factors; Selected Financial Data; and Management's Discussion and Analysis of Financial Condition and Results of Operations
3.	Properties.	Description of our Business—Properties
4.	Security Ownership of Certain Beneficial Owners and Management.	Security Ownership of Certain Beneficial Owners and Management
5.	Directors and Executive Officers.	Management
6.	Executive Compensation.	Management; and Executive Compensation
7.	Certain Relationships and Related Transactions.	Summary; Risk Factors; Management; and Certain Inter-Company Agreements
8.	Legal Proceedings.	Description of our Business—Legal Proceedings
9.	Market Price of and Dividends on the Registrant's Common Equity and Related Stockholder Matters.	Summary; The Spin-Off; Risk Factors; Executive Compensation—Equity Compensation Plan Information; and Description of our Capital Stock
10.	Recent Sales of Unregistered Securities.	Not Applicable
11.	Description of Registrant's Securities to be Registered.	Description of our Capital Stock
12.	Indemnification of Directors and Officers.	Indemnification of Directors and Officers
13.	Financial Statements and Supplementary Data.	Summary; Selected Financial Data; Management's Discussion and Analysis of Financial Condition and Results of Operations
14.	Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.	Not Applicable
15.	Financial Statements and Exhibits.	

(a) *Financial Statements:* The following financial statements are included in the Information Statement and filed as part of this Registration Statement:

**Liberty Media Corporation**

Report of Independent Registered Public Accounting Firm  
Consolidated Balance Sheets as of December 31, 2011 and 2010  
Consolidated Statements of Operations for the years ended December 31, 2011, 2010 and 2009  
Consolidated Statements of Comprehensive Earnings (Loss) for the years ended December 31, 2011, 2010 and 2009  
Consolidated Statements of Cash Flows for the years ended December 31, 2011, 2010 and 2009  
Consolidated Statement of Equity for the years ended December 31, 2011, 2010 and 2009  
Notes to Condensed Consolidated Financial Statements  
Unaudited Condensed Consolidated Balance Sheets as of September 30, 2012 and December 31, 2011  
Unaudited Condensed Consolidated Statements of Operations for the three months ended September 30, 2012 and 2011 and for the nine months ended September 30, 2012 and 2011  
Unaudited Condensed Consolidated Statements of Comprehensive Earnings (Loss) for the three months ended September 30, 2012 and 2011 and for the nine months ended September 30, 2012 and 2011  
Unaudited Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2012 and 2011  
Unaudited Condensed Consolidated Statement of Equity for the nine months ended September 30, 2012  
Notes to Condensed Consolidated Financial Statements (unaudited)

**Liberty Spinco, Inc.**

Unaudited Condensed Pro Forma Consolidated Balance Sheet as of September 30, 2012  
Unaudited Condensed Pro Forma Consolidated Balance Sheet as of December 31, 2011  
Unaudited Condensed Pro Forma Consolidated Balance Sheet as of December 31, 2010  
Unaudited Condensed Pro Forma Consolidated Statement of Operations for the nine months ended September 30, 2012  
Unaudited Condensed Pro Forma Consolidated Statement of Operations for the nine months ended September 30, 2011  
Unaudited Condensed Pro Forma Consolidated Statement of Operations for the year ended December 31, 2011  
  
Unaudited Condensed Pro Forma Consolidated Statement of Operations for the year ended December 31, 2010  
Unaudited Condensed Pro Forma Consolidated Statement of Operations for the year ended December 31, 2009  
Notes to Condensed Pro Forma Consolidated Financial Statements (unaudited)

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**SIGNATURES**

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: January 11, 2013

**LIBERTY MEDIA CORPORATION**

By: /s/ PAMELA L. COE

Name: Pamela L. Coe  
Title: *Vice President, Secretary*

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EXHIBIT INDEX

Exhibit  
Numb

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**Exhibit  
Number**

**Exhibit Description**

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10.21 Instrumeo





have considered relevant, in each case, as in effect on the date hereof. It should be noted that the Code, the Treasury Regulations, judicial decisions, administrative interpretations and such other authorities are subject to change at any time and, in some circumstances, with retroactive effect. The analysis of the consequences of the transactions considered involves a close evaluation of the applicable legal standards in light of the facts and circumstances related to the Spin-Off and any related transactions. No assurances can be given that the Service will not assert a position contrary to one or more of the conclusions set forth in our Tax Opinion or that a court will not agree with the Service's position. A change in any of the authorities upon which our Tax Opinion is based or the occurrence of any event which

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