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December 20, 2012

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: Reid Hooper, Attorney-Advisor
Jessica Plowgian, Attorney-Advisor

Re: Liberty Spino, Inc.
Registration Statement on Form 10-12B (File No. 001-35707) (the "Form 10")

Dear Mr. Hooper and Ms. Plowgian:

Further to our conversation on December 18, 2012, enclosed for your supplemental review is a revised draft of Exhibit 8.1 which reflects the revisions necessary to enable counsel to provide an executed Exhibit 8.1 opinion in connection with the declaration of effectiveness of the Form 10 prior to the completion of the Spin-Off. As we discussed, a separate opinion will be executed in connection with the closing of the Spin-Off, and we propose to file that opinion with a Form 8-K at such time. Terms used but not defined herein have the meanings ascribed to them in the Form 10.

In addition, we note that the Spin-Off is subject to the satisfaction or waiver, in the sole discretion of the board of directors of Liberty Media, of various conditions, two of which are the receipt and continued validity of the Ruling (the "Ruling Condition") and the receipt of an opinion of Skadden (together with the Ruling Condition).

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2. Tax Sharing Agreement, by and among, Liberty Media Corporation and Starz, dated as of [], and the exhibits attached thereto.
3. Services Agreement, by and among, Liberty Media Corporation and Starz, dated as of [].
4. Facilities Agreement by and between Starz and Liberty Property Holdings, Inc.
5. Lease Agreement by and between Starz and Liberty Property Holdings, Inc.