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December 20, 2012

Securities and Exchange Commission 100 F Street, NE

Washington, D.C. 20549 Attention: Rei

: Reid Hooper, Attorney-Advisor

Jessica Plowgian, Attorney-Advisor

Re: Liberty Spinco, 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 "Rulingc@didthd the receipt of an opinion of Skadden (together with the Rulingin-gin-ginty).

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In rendering our Tax Opinion, we have examined, and relied upon the accuracy and completeness of all the facts, information, covenants and representations and warranties contained in originals or copies, certified or otherwise identified to our satisfaction, of the (i) request for rulings submitted to the Internal Revenue Service (the "Service") with respect to the Spin-Off and certain related transactions, including the exhibits attached thereto (the "Ruling Request"), as modified by all supplemental filings and the Ruling (as defined below); (ii) the checklist submitted with the Ruling Request pursuant to Rev. Proc. 96-30(2); (iii) private letter ruling issued by the Service to Liberty Media with respect to the Spin-Off and certain related transactions (the "Ruling"); (iv) letter by Liberty Media's investment advisor to Liberty Media (the "Bank66Ltttr"), dated October 22, 2012, as supplemented and amended; (v) the Registration Statement on Form 10 of Spinco, as filed with the Securities and Exchange Commission (the "SECTED Basical and accuracy and the exhibits attached thereto (the 'Registration Statement'); (vi) all submissions to the SEC related to clause (v); (vii) all agreements listed on Schedule A attached hereto, including the "Reorganization Agreement"; and (viii) such other documents and records as we have deemed necessary or appropriate as a basis for the Tax Opinion set forth below.		
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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.

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