

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