Re: Liberty Media Corporation

Form 10-K for Fiscal Year Ended December 31, 203

Filed February 26, 2016 File No. 00135707

Dear Mr.Maffei:

We have reviewed your filingnd have the following commen@lease comply with the commentin future filings. Confirm in writing that you will do so and explain to us how you

your responsewe may have additional comments.

Form 10K for the Fiscal Year Ended December 31, 2015

Risk Factors

1. We note that two of the three publictyaded traking stocks, Liberty SiriusXM Group and Liberty Media Group, track companyse