



DIVISION OF
CORPORATION FINANCE

September 17, 2019

Brian J. Wendling
Senior Vice President, Controller and Principal Financial Officer
Liberty Media Corporation
12300 Liberty Boulevard
Englewood, Colorado 80112

Re: Liberty Media Corporation
Form 10-K for the Year Ended December 31, 2018
Filed February 28, 2019
Form 10-Q for the Quarter Ended June 30, 2019
Filed August 8, 2019
File No. 001-35707

