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November 29, 2012

VIA EDGAR

Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Larry Spigel, Assistant Director

Re: Liberty Spinco, Inc.  
Amendment No. 1 to Registration Statement on Form 10-12B (File No. 001-35707)

Dear Mr. Spigel:

We hereby electronically file on behalf of Liberty Spinco, Inc. ("**Spinco**"), under the Securities Exchange Act of 1934, as amended, Amendment No. 1 to its Registration Statement on Form 10-12B (the "**Registration Statement**"), originally filed October 19, 2012. Defined terms used and not otherwise defined in this letter have the meanings ascribed to them in the Registration Statement.

Set forth below are responses to the comments contained in your letter to Pamela L. Coe, Vice President and Secretary of Spinco, dated November 15, 2012 (the "**SEC Letter**"), regarding the Registration Statement. For your convenience, each of our responses below is preceded by the Staff's comment. The numbered paragraphs below correspond to the numbered paragraphs in the SEC Letter. All section references refer to the corresponding sections of the Registration Statement filed herewith unless otherwise noted, and all page references in our responses are to the pages in the Registration Statement.

\* \* \*

General

1. *Comment:* We note that you have yet to file a number of exhibits, including your tax opinion. Please file these exhibits as soon as possible so that we will have sufficient time to review and, if necessary, comment upon your disclosure regarding them.

*Response:* We have filed additional exhibits to the Form 10 and will file the remainder as soon as practicable.

2. *Comment:* Please discuss whether any of the disclosed agreements that you have entered into, and will enter into, in connection with the spin-off may be amended after distribution of your information statement, and if so, how the parties intend to communicate any material changes to holders.

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*Response:* We have revised the disclosure on page 96 of the information statement to clarify that the disclosed agreements may be amended after distribution of the information statement. Additionally, we have revised the disclosure to note that, following such distribution, Spinco will communicate any such material amendments by means of filing a Current Report on Form 8-K as Spinco will then be a registrant under the Exchange Act and thus subject to certain reporting requirements.

Information Statement filed as Exhibit 99.1

Summary, page 1

3. *Comment:* Please disclose here and throughout your information statement, including where you discuss the reasons for the spin-off, the percentage of total assets, revenue and liabilities of Liberty Media Corporation for the periods presented, attributable to the businesses and assets being transferred to Liberty Spinco, Inc. in connection with the spin-off. If applicable, provide appropriate risk factor disclosure discussing the risks associated with separating your businesses and assets from Starz, LLC, which for the past three fiscal years reported has represented a significant amount of your total revenue.

*Response:* We have revised the disclosure throughout the information statement in response to the Staff's comment and included a new risk factor on page 10.

4. *Comment:* We note your disclosure that your common stock will trade under temporary trading symbols for a short period of time following the spin-off. Please revise your disclosure to explain why temporary trading symbols will be utilized in this circumstance and, once known, please provide a more specific timetable for how long these temporary trading symbols will be used for trading of your common stock.

*Response:* We have revised the disclosure throughout the information statement in response to the Staff's comment.

5. *Comment:* Please revise the forefront of your information statement to provide a summary of what your organizational structure looks like before the spin-off and what

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Liberty Media does not believe it is practicable to quantify the anticipated effect of the loss of synergies from operating as a separate company. The loss of synergies will be primarily at Starz, LLC upon the completion of the Spin-Off as it is not currently operating as a separate public company. Therefore, Liberty Media believes any additional cost burden will be at the Starz, LLC level. Starz, LLC has a qualified management team but may be required to add incremental headcount to support the additional reporting requirements and additional costs associated with being a public company which may be incurred, but such costs are not considered to be significant. Liberty Media believes that over time it will be required to have its own Information Technology ("IT") infrastructure which is currently shared with Starz, LLC but does not believe those costs will be significant and no decisions have been made about the timeline and method for supporting its own IT infrastructure. Therefore, Liberty Media does not believe the incremental administrative costs of Spinco will be significant.

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22. *Comment:* Expand the last bullet point on page 18 to disclose that in the event of any such tax liabilities, Spinco's potential indemnity obligation to Starz is not subject to a cap.

*Response:* We have revised the disclosure on page 23 of the information statement in response to the Staff's comment

23. *Comment:* Please provide a subsection discussing the interests of Liberty Media's officers and directors in the spin-off.

*Response:* We have added a subsection to the information statement on page 24 to discuss the interests of Liberty Media's officers and directors in response to the Staff's comment

Conditions to the Spin-Off, page 19

24. *Comment:* We note that the Board will receive a solvency opinion from a financial advisor related to the spin-off and related transactions. Please identify the financial advisor who will issue the solvency opinion and supplementally advise whether this opinion will

· Similarly ITT's spin-off of Exelis available at: <http://sec.gov/Archives/edgar/data/1524471/000095012311088751/y91928a5exv99w1.htm>

· El Paso's proposed spin-off of EP Energy available at: [http://sec.gov/Archives/edgar/data/1526877/000104746911008104/a2205092zex-99\\_1.htm](http://sec.gov/Archives/edgar/data/1526877/000104746911008104/a2205092zex-99_1.htm)

· Fortune Brands spin-off of Fortune Brands Home & Security available at: <http://sec.gov/Archives/edgar/data/1519751/000119312511234225/dex991.htm>

Additional examples can be provided at the Staff's request.

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*Response:* We have revised the disclosure on pages 52 and 53 of the information statement in response to the Staff's comment

29. *Comment:* Please provide disclosure to supplement your Consolidated Statements of Cash Flows and provide your net increase (decrease) in cash and cash equivalents the past three fiscal years. Your disclosure should address your cash flows from operating activities, investing activities and financing activities for the past three fiscal years.

*Response:* We have revised the disclosure on page 52 of the information statement in response to the Staff's comment

Terms of Investment in Sirius, page 58

30. *Comment:* Please expand your disclosure to provide additional information regarding the anticipated timing of the FCC's review of your application to acquire de jure control of Sirius.

*Response:* We have revised the disclosure on page 69 of the information statement in response to the Staff's comment

Terms of Barnes & Noble Investment, page 63

31. *Comment:* Please revise to disclose your percentage ownership of the issued and outstanding shares of Barnes & Noble.

*Response:* We have revised the disclosure on page 74 of the information statement in response to the Staff's comment

Executive Compensation, page 76

32. *Comment:* We note your disclosure that for information concerning the compensation paid to the named executive officers of Spinco for their service to each of Liberty Media and Liberty Interactive for the year ended December 31, 2011, readers should refer to the executive compensation disclosure contained in Liberty Media's definitive proxy statement on Schedule 14A filed on July 5, 2012 and the proxy statement/prospectus forming a part of a Form S-4/A filed by Liberty Interactive on June 29, 2012. Please revise to include the referenced executive compensation disclosure within the information statement filed as Exhibit 99.1, as an exhibit to the Form 10 or within the Form 10 itself. See Item 10(d) of Regulation S-K and Rule 12b-23(b) of the Exchange Act, which restrict the incorporation by reference of documents that incorporate by reference other information, and Rule 12b-23(a)(3), which requires copies of any information incorporated by reference in a registration statement to be filed as an exhibit to the registration statement.

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*Response:* JH M V CI

