



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 15, 2009

Ms. Kelli Turner
Chief Financial Officer
MARTHA STEWART LIVING OMNIMEDIA, INC.
11 West 42nd Street
New York, New York 10036

**Re: Martha Stewart Living Omnimedia, Inc.
Form 10-K for the year ended December 31, 2008
File No. 1-15395**

Dear Ms. Turner:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief