

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
November 20, 2013**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Martha Stewart Living Omnimedia, Inc.**

**File No. 001-15395 - CF#30253**

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Martha Stewart Living Omnimedia, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on October 21, 2013.

Based on representations by Martha Stewart Living Omnimedia, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 1.1 through January 1, 2018

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Elizabeth M. Murphy  
Secretary