

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

DIVISION OF CORPORATION FINANCE

February 22, 2012

<u>Via E-Mail</u> Mr. David F. DeVoe Chief Financial Officer News Corporation 1211 Avenue of the Americas New York, New York 10036

> Re: News Corporation Form 10-K for the year ended June 30, 2011 Filed August 15, 2011 File No. 001-32352

Dear Mr. DeVoe:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel Branch Chief