

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

DIVISION OF CORPORATION FINANCE

October 28, 2022

Renee L. Wilm Chief Legal Officer Liberty Media Acquisition Corporation 12300 Liberty Boulevard Englewood, CO 80112

> Re: Liberty Media Acquisition Corporation Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 31, 2022 File No. 001-39920

Dear Renee L. Wilm:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Katherine Jewell