



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 13, 2008

Michael Fries  
Chief Executive Officer  
Liberty Global, Inc.  
12300 Liberty Blvd.  
Englewood, Colorado 80112

**Re:**

**Form 10-K for the fiscal year ended December 31, 2007**  
**File No. 000-51360**

Dear Mr. Fries:

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

Sincerely,

/s/Larry Spigel  
Assistant Director