

BASIS ALLOCATION FOR LIBERTY ENTERTAINMENT ("LMDIA") AND LIBERTY CAPITAL ("LCAPA") COMMON STOCK

Record date 3-Mar-08

First trading date 4-Mar-08

Liberty Capital Series A Common Each share of Liberty Capital Series A common stock was exchanged for 4 shares of Liberty Entertainment Series A common stock and 1 share of Liberty Capital Series A common stock

Liberty Capital Series B Common Each share of Liberty Capital Series B common stock was exchanged for 4 shares of Liberty Entertainment Series B common stock and 1 share of Liberty Capital Series B common stock

March 4, 2008 Trading Activity

	Hi	Lo	Average
LMDI Series A	26.54	24.49	25.515
LCAP Series A	19.25	17.09	18.17

Basis Allocation

	Average	Shares	Total	Percent
LMDI Series A	25.515	4	102.06	84.89%
LCAP Series A	18.17	1	18.17	15.11%

** There was no trading activity for LMDI Series B on March 4, 2008. As a result, we are not providing basis allocation information for the B shares. Please consult your tax advisor with respect to the basis allocation for B shares. Please be sure to check with your own tax advisor as to the particular tax consequences to you of the restructuring.