



May 31, 2012

Via E-mail

Gregory B. Maffei
Chief Executive Officer and President
Liberty Interactive Corporation
12300 Liberty Boulevard
Englewood, CO 80112

**Re: Liberty Interactive Corporation
Amendment No. 1 to Registration Statement on Form S-4
Filed May 21, 2012
File No. 333-180543**

Dear Mr. Maffei:

Gregory B. Maffei
Liberty Interactive Corporation
May 31, 2012
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You may contact Claire DeLabar, Staff Accountant at (202) 551-3349 or Terry French, Accountant Branch Chief at (202) 551-3828 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Plowgian, Attorney-Advisor at (202) 551-3367 or Kathleen Krebs, Special Counsel at (202) 551-3350 with any other questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel
Assistant Director

cc: Via E-mail
Renee L. Wilm
Katherine Jewell
Baker Botts L.L.P.