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May 11, 2012

Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Larry Spiegel

Re: Liberty Interactive Corporation  
Form 10-K  
Filed February 23, 2012  
File No 001-33982

Dear Mr. Spiegel:

On behalf of Liberty Interactive Corporation (“Liberty”), set forth below is a response to the comment contained in your letter to Gregory B. Maffei, Chief Executive Officer of Liberty, dated April 30, 2012 (the “Letter”), regarding Liberty’s Annual Report on Form 10-K for the year ended December 31, 2011.

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cc: Charles Y. Tanabe

Jim Bickell

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