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June 29, 2012

VIA EDGAR

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: Jessica Plowgian, Attorney-Advisor

Re: Liberty Interactive Corporation
Amendment No. 3 to Form S-4 (File No. 333-180543)

Dear Ms. Plowgian:

We hereby electronically file on behalf of Liberty Interactive Corporation ("**Liberty**"), under the Securities Act of 1933, as amended, Amendment No. 3 to its Registration Statement on Form S-4 (the "**Registration State**")
