

**12300 Liberty Boulevard**

**(720) 875-5300**

*Via EDGAR transmission*

Division of Corporation Finance

Washington, D.C. 20549

Re: Liberty Interactive Corporation

of the Issuer to 3:00 p.m. (New York City time) on July 5, 2012, or as soon as practicable thereafter.

In connection with the foregoing request, the Issuer hereby acknowledges that:

- should the Securities and Exchange Commission (the “**Commission**”) or the staff, acting pursuant to delegated authority, declare the Filing
- the Issuer may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission

Name:

Title: Executive Vice President and General Counsel