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November 15, 2017

VIA EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549 Attn: Mara L. Ransom

Re: Liberty Interactive Corporation Amendment No. 2 to Registration Statement on Form S-4 (File No. 333-220270)

HSN, Inc. Amendment No. 1 to Schedule 13E-3 filed by HSN, Inc., Liberty Interactive Corporation, et. al. (File No. 005-84170)

Dear Ms. Ransom,

We hereby electronically file, on behalf of Liberty Interactive Corporation (<u>Liberty Interactive</u>"), under the Securities Act of 1933, as amended, Amendment No. 2 to its Registration Statement on Form S-4 (as so amended, the "<u>Registration Statement</u>"), originally filed on August 31, 2017, as amended by Amendment No. 1 filed on October 23, 2017, and on behalf of HSN, Inc., under the Securities Exchange Act of 1934, as amended, Amendment No. 1 to the Transaction Statement on Schedule 13E-3, originally filed on October 23, 2017. Defined terms used and not otherwise defined in this letter have the meanings ascribed to them in the Registration Statement.

Set forth below are responses to the comments contained in your letter to Gregory B. Maffei, Chief Executive Officer of Liberty Interactive, dated November 9, 2017 (the "<u>SEC Letter</u>"), regarding the Registration Statement. For your convenience, each of our responses below is preceded by the Staff's comment. The numbered paragraphs below correspond to the numbered paragraphs in the SEC Letter. All section references refer to the corresponding sections of the Registration Statement filed herewith unless otherwise noted, and all page references in our responses are to the pages in the Registration Statement.

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Amendment No. 1 to Registration Statement on Form S-4

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13cC0 r Komment: Wchotelyour revised disclosure in response to comment 4. Please further revise to provide additional and quantifiable detail about the assets and liabilities that you currently contemplate will be reattributed to the QVC Group. In this regard, we note that you quantified the outstanding principal amount of Liberty Charter Exabangeable Debentures but you have not quantified the outstanding principal amounts of the other series of debt that will be reattributed. We also note the figures uskdbinGoklayanrStathgs@arel@fattributednRhAtners"July 5, 2017 presentation materials. Please also briefly describe the Management and tithe then

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Finally, we respectfully advise the Staff that the role of Allen & Co. in this transaction differs from that of the financial advisor described in Question 117.06 to Compliance Dis

politike in the state of the special Columnities Finance Advisor (Goldman Sechs)" of the Registration Statement in the place with a state score of the States comment. Z! Z! Z! Z! Z!

12. Comment: Please revise to disclose the data underlying the results described in each financial advisor's analysis and show how that information resulted in the values disclosed. For example, disclose (i) the company's projected results that were used in conducting each Discounted Cash Flow Analysis or a cross-reference to where they appear, (ii) data from each transaction that resulted in the multiples disclosed on pages 56 and 67 with respect to the Selected Transactions Analysis, (iii) the equity values, enterprise values, EBITDA and other information for each comparable company that is the basis for the multiples disclosed on pages 58 and 66 with respect to Selected Public Companies Analysis, and (iv) data from each transaction that resulted in the premiums disclosed on page 70 with respect to the Illustrative Premiums Paid Analysis. Alternatively, please provide us with a brief analysis in support of your apparent position that such disclosure is not required to comply with Item 1015(b)(6) of Regulation M-A.

Response: We have revised the disclosure under the headings "Special Factors—Opinion of the Special Committee Financial Advisor (Centerview Partners)" and "Special Factors—Opinion of the Special Committee Financial Advisor (Goldman Sachs)" of the Registration Statement in response to the Staff's comment.

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13. *Comment:* Sections 27A and Section 21E, by their terms, do not apply in the context of transactions subject to Rule 13e-3. Accordingly, none of the statements contained within the proxy statement may be properly defined as "forward-looking" within the meaning of those statutory provisions, and your disclosure should not otherwise suggest that they are eligible for protection under these safe-harbor proa your Zt