



May 6, 2015

Via EDGAR

Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attention: William H. Thompson, Accounting Branch Chief

Re: Liberty Interactive Corporation
Form 10-K for the Fiscal Year Ended December 31, 2014
Filed February 27, 2015
File No. 001-33982

Dear Mr. Thompson:

Set forth below are responses to the

Response: As noted above in our response to comment 1, the services revenue related to CommerceHub and all other revenue was less than 1% of total revenue, net. The Q Card and Easy-Pay program are simply payment alternatives for purchasing goods from QVC and are not considered sources of revenue.

The Easy-Pay program is a delayed payment method that allows QVC customers to pay for certain merchandise in two or more monthly payments depending on the item. For revenue recognition purposes, all of the applicable criteria to record a sale have been met when sold under the Easy-Pay program, and QVC must then assess the return and collection risk along with all other retail sales. A receivable is established for the remaining amounts owed on the Easy-Pay program and any necessary adjustments are recorded.



We



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We inform you that:

- We are responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- we may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions with respect to the foregoing or require further information, please contact the undersigned at (720) 875-4333.

Very truly yours,

/s/ Christopher W. Shean
Christopher W. Shean

cc: *Renee L. Wilm – Baker Botts*
H. Michael Keys - KPMG
