



April 30, 2012

Via E-mail

Gregory B. Maffei

Chief Executive Officer and President

Liberty Interactive Corporation

12300 Liberty Boulevard

Englewood, CO 80112

Gregory B. Maffei
Liberty Interactive Corporation
April 30, 2012
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Please file all correspondence over EDGAR. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

the company is responsible for the accuracy of the disclosure in the filing;

staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

the company 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.

You may contact Claire Debar, Staff Accountant at (202) 551-3349 or Terry French, Accountant Branch Chief at (202) 55-13828 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel
Assistant Director