

April 23, 2015

Gregory B. Maffei  
President and Chief Executive Officer  
Liberty Interactive Corporation  
12300 Liberty Boulevard  
Englewood, Colorado 80112

**Re: Liberty Interactive Corporation  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed February 27, 2015  
File No. 1-33982**

Dear Mr. Maffei:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Consolidated Statements of Operations, page II-34

1. We note your disclosure on page II-47 that revenues are derived from products and services. In this regard, please tell us your consideration of separately presenting revenues and related costs applicable to revenues from tangible goods, services and other revenues pursuant to Rule 5-03(b)(1) and (b)(2) of Regulation S-X.

Notes to Consolidated Financial Statements

(3) Summary of Significant Accounting Policies

Investments, page II-43

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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

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 Yolanda Guobadia, Staff Accountant, at (202) 551-3562 or me at (202) 551-3344 with other questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief