



Mail Stop 3561

September 28, 2017

Gregory B. Maffei  
Chief Executive Officer  
Liberty Interactive Corp.  
12300 Liberty Blvd.  
Englewood, Colorado 80112

Re: Liberty Interactive Corp.  
Registration Statement on Form S-4  
Filed August 31, 2017  
File No 333-220270

Dear Mr. Maffei:

We have limited our review of your registration statement to those issues we have addressed in our 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 this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please provide us with your analysis of the application of Rule 13e-3, under the 6 H F X U L W L H V ( [ F K D Q J H \$ F W R I D V D P H Q G H G Series A QVC Group common stock. In this regard, we note that Liberty Interactive indirectly currently owns approximately 38.2% of the outstanding shares of HSNi's F R P P R Q V W R F N D Q G W K D W / L E H U W \ ¶ V , Q W H U D F W L V stock, will be issued as consideration for the merger transaction. Please refer to Question 112.01 of the Going Private Transactions, Exchange Act Rule 13e-3 and Schedule 13E-3 Compliance and Disclosure Interpretations.
2. We note that following the closing of the GCI transactions, you plan to revise your certificate of incorporation to eliminate the tracking-stock specific terms and provisions of the QVC Group common stock. Please tell us whether you plan to retain the disparate voting rights associated with your QVCA and QVCB classes of common stock and

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disclose the approximate percentage of voting control that you expect John Malone to have over QVC Group if the GCI transactions are consummated.

Questions and Answers

Will the rights associated with my shares of HSNi common stock change as a result of the merger?, page 3

3.

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stock. Please disclose in this section and, if applicable, in the Reasons for the Merger section, how the boards of directors or special committee considered this perceived