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May 11, 2012

VIA EDGAR

Securities and Exchange Commission  
 100 F Street, NE  
 Washington, D.C. 20549  
 Attention: Larry Spigel

Re: Liberty Interactive Corporation  
 Form 10-K  
 Filed February 23, 2012  
 File No. 001-33982

Dear Sirs:

On behalf of Liberty Interactive Corporation ("Liberty"), set forth below is a response to the comment contained in your letter to Gregory B. Maffei, Chief Executive Officer of Liberty, dated April 30, 2012 (the "Comment"), regarding Liberty's Annual Report on Form 10-K for the year ended December 31, 2011.

Very truly yours,

Gregory B. Maffei, Chief Executive Officer of Liberty



cc:



cc: *Liberty Interactive Corporation*  
Charles Y. Tanabe

*KPMG LLP*  
Jim Bickell

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