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November 15, 2017

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Mara L. Ransom

Re: Liberty Interactive Corporation
Amendment No. 2 to Registration Statement on Form S-4 (File No. 333-220270)

HSN, Inc.
Amendment No. 1 to Schedule 13E-3 filed by HSN, Inc., Liberty Interactive Corporation, et. al. (File No. 005-84170)

Dear Ms. Ransom,

We hereby electronically file, on behalf of Liberty Interactive Corporation ("Liberty Interactive"), under the Securities Act of 1933, as amended, Amendment No. 2 to its Registration Statement on Form S-4 (as so amended, the "Registration Statement"), originally filed on August 31, 2017, as amended by Amendment No. 1 filed on October 23, 2017, and on behalf of HSN, Inc., under the Securities Exchange Act of 1934, as amended, Amendment No. 1 to the Transaction Statement on Schedule 13E-3, originally filed on October 23, 2017. Defined terms used and not otherwise defined in this letter have the meanings ascribed to them in the Registration Statement.

Set forth below are responses to the comments contained in your letter to Gregory B. Maffei, Chief Executive Officer of Liberty Interactive, dated November 9, 2017 (the "SEC Letter"), regarding the Registration Statement. For your convenience, each of our responses below is preceded by the Staff's comment. The numbered paragraphs below correspond to the numbered paragraphs in the SEC Letter. All section references refer to the corresponding sections of the Registration Statement filed herewith unless otherwise noted, and all page references in our responses are to the pages in the Registration Statement.

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Amendment No. 1 to Registration Statement on Form S-4

Summary, page 17

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13c0 r **Comment:** We note your revised disclosure in response to comment 4. Please further revise to provide additional and quantifiable detail about the assets and liabilities that you currently contemplate will be reattributed to the QVC Group. In this regard, we note that you quantified the outstanding principal amount of Liberty Charter Exchangeable Debentures but you have not quantified the outstanding principal amounts of the other series of debt that will be reattributed. We also note the figures used in Goldman Sachs and Citicorp Partners' July 5, 2017 presentation materials. Please also briefly describe the Management and title then

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Finally, we respectfully advise the Staff that the role of Allen & Co. in this transaction differs from that of the financial advisor described in Question 117.06 to Compliance Dis
