



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 17, 2012

Via E-mail

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

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

Dear Mr. Maffei:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director