

Mail Stop 3561

June 15, 2007

Via Fax & U.S. Mail

Mr. Thomas J. McInerney
Executive Vice President and Chief Financial Officer
152 West 57th Street
New York, New York 10019

**Re: IAC/INTERACTIVECORP
Form 10-K for the year ended December 31, 2006
Filed March 1, 2007
File No. 000-20570**

Dear Mr. McInerney:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief