



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 13, 2016

Gregory B. Maffei  
Chief Executive Officer  
Liberty Interactive Corporation  
12300 Liberty Boulevard  
Englewood, Colorado

**Re: Liberty Interactive Corporation  
Form 10-K  
Filed February 26, 2016  
Form 10-K/A  
Filed April 29, 2016  
File No. 001-33982**

Dear Mr. Maffei:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Renee L. Wilm, Esq.