

December 14, 2012

VIA EDGAR

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

Re: Liberty Spingo, Inc.
Amendment No. 2 to Registration Statement on Form 10-12B (File No. 001-35707)

Dear Mr. Spigel:

We hereby electronically file on behalf of Liberty Spingo, Inc. ("Spingo"), under the Securities Exchange Act of 1934, as amended, Amendment No. 2 to its Registration Statement on Form 10-12B (the "Statement"), originally filed October 19, 2012. 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 Pamela L. Coe, Vice President and Secretary of Spingo, dated

6. *Comment:* With respect to both Liberty Media and Liberty Interactive's 2011 performance-based Bonus disclosure beginning on pages 5 and 33 of Exhibit 99.2, please disclose the preliminary forecasts of adjusted OIBDA, revenue and cash flow that the Compensation Committee considered, and compared to actual results, when making the subjective determination as to the corporate performance rating that would be used for purposes of determining the Corporate Performance Component of each participating named executive officer's bonus. Please also disclose the market capitalization amount calculated by the compensation committee, which was determined to "sufficiently" exceed the 2011 Market Capitalization Threshold. Further, please provide a more specific discussion as to the subjective determination of the consensus rating for the Corporate Performance Component. For example, describe whether the Compensation Committee weighs certain measures, such as the financial forecasts, more heavily than general economic conditions and industry developments when agreeing upon the corporate performance rating.

Response: We have revised the disclosure throughout Exhibit 99.2 in response to the Staff's comment.

If you have any questions with respect to the foregoing or require further information, please contact the undersigned at (212) 408-2503.

Very truly yours,

/s/ Renee L. Wilm

Renee L. Wilm

cc: *Liberty Spinco, Inc.*
Pamela L. Coe