



30 ROCKEFELLER PLAZA  
NEW YORK, NEW YORK  
10112-4498

TEL +1 212.408.2500  
FAX +1 212.408.2501  
BakerBotts.com

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December 26, 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. 3 to Registration Statement on Form 10-12B (File No. 001-35707)

Dear Mr. Spigel:  
Rebe M0 Z3

We hereby electronically file on behalf of Liberty Spingo, Inc. (~~Spingo, Inc.~~) under the Securities Exchange Act of 1934, as amended, Amendment No. 3 to its

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