

December 20, 2012

Mr. Jeffrey Thomas Chief, IT Services Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Dear Mr. Thomas:

This is to certify that on December 17, 2012 The Nasdaq Stock Market (the "Exchange") received from Liberty Spinco, Inc. (the "Registrant") a copy of the Registrant's application on Form 10-12(b) for the