

BASIS ALLOCATION FOR LIBERTY INTERACTIVE ("LINT") AND LIBERTY CAPITAL ("LCAP") COMMON STOCK

Record date 9-May-06

First trading date 10-May-06

Liberty Series A Common Each share of Liberty Interactive Corporation Series A common stock was exchanged for .25 of a share of Liberty Interactive Series A common stock and .05 of a share of Liberty Capital Series A common stock

Liberty Series B Common Each share of Liberty Interactive Corporation Series B common stock was exchanged for .25 of a share of Liberty Interactive Series B common stock and .05 of a share of Liberty Capital Series B common stock

May 10, 2006 Trading Activity

| | Hi | Lo | Average |
|---------------|-------|-------|---------|
| LINT Series A | 20.25 | 19.21 | 19.73 |
| LCAP Series A | 80.45 | 73.5 | 76.975 |
| LINT Series B | 20.09 | 19.55 | 19.82 |
| LCAP Series B | 80.75 | 76.45 | 78.6 |

Basis Allocation

| | Average | Shares | Total | Percent |
|---------------|---------|--------|--------|---------|
| LINT Series A | 19.73 | 0.25 | 4.9325 | 56.17% |
| LCAP Series A | 76.975 | 0.05 | 3.8488 | 43.83% |
| LINT Series B | 19.82 | 0.25 | 4.955 | 55.77% |
| LCAP Series B | 78.6 | 0.05 | 3.93 | 44.23% |

The trading activity for the Series B common stock excludes the first 30 minutes of trading. This information is intended only as guidance to assist you in your tax calculations. Please be sure to check with your own tax advisor as to the particular tax consequences to you of the restructuring.