

**HSN, Inc.  
1 HSN Drive  
St. Petersburg, FL 33729**

July 24, 2009

**VIA EDGAR**

Mr. H. Christopher Owings  
Assistant Director  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 30549

Re: HSN, Inc.  
Form S-1  
SEC File No. 333-152697

Dear Mr. Owings:

The undersigned hereby requests, pursuant to Rule 461(a) promulgated under the Securities Act of 1933, as amended, that the above-referenced Registration Statement on Form S-1, as amended (File No. 333-152697), of HSN, Inc., a Delaware corporation (the "Company"), be declared effective at 9 a.m., New York City time, on July 27, 2009, or as promptly as practicable thereafter. We respectfully request that we be notified of such effectiveness by a telephone call to Linda C. Frazier at (727) 872-4980 and that such effectiveness also be confirmed in writing.

The Company hereby acknowledges that:

- should the United States Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

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- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

By: /s/ Linda C. Frazier  
Linda C. Frazier  
Vice President and Senior Counsel

cc: Mr. Robert W. Errett  
Staff Attorney  
Division of Corporation Finance  
Facsimile No. (202) 772-9204