

August 1, 2008  
Securities and Exchange Commission  
Attn: Nancy M. Morris, Secretary  
100 F Street, N.E.  
Washington, D.C. 20549-1090

**Re: Release No. 33-8924; 34-57896; 39-2455; IC-28293; File No. S7-11-08**

*Interactive Data to Improve Financial Reporting*

Dear Ms. Morris:

Liberty Global, Inc. (LGI) is pleased to respond to the request for comments from the Securities and Exchange Commission (the "Commission" or the "SEC") with respect to the above referenced proposed rule, which would require companies to provide financial statement information in interactive data format using the eXtensible Business Reporting Language (XBRL). LGI is currently participating in the Voluntary Interactive Data Program, and to date, we have submitted financial information in XBRL format for the year ended December 31, 2007 and expect to submit our first and second quarter 2008 financial information in XBRL format in the coming weeks. Below please find our responses to the questions included in the proposed rule that we have deemed to be most directly relevant to our company.

**Should we adopt rules that require each filer's financial statements to be provided in interactive data format? If we do so, should we include a phase-in period or temporary exception for detailed tagging of the financial statement footnotes? Should schedules to the financial statements be tagged? What are the principal factors that should be considered in making these decisions? Is it useful to users of financial information to continue to have, in addition to interactive data, duplicate, human-readable financial statements in ASCII or HTML format?**

We believe that should the Commission require each filer's financial statements to be provided in interactive data format, a phase-in period for detailed tagging of the financial statement footnotes should be included. It is our experience that the time and resources necessary to submit our initial XBRL financial data was fairly significant, and this was exclusive of submitting financial statement footnotes. Therefore, while we feel that the tagging of footnotes in block format would not substantially increase the initial XBRL learning curve, a requirement to initially include detailed tagging of the financial statement footnotes would likely place an undue burden on filers. We also believe that it would be useful to continue to have human-readable financial statements.

**Is the proposed schedule for implementation of interactive data tagging appropriate?**

We believe that the proposed schedule for implementation would be appropriate, given the proposed 30 day grace period for each filer's initial submission and assuming the final rule on XBRL will be issued prior to September 30, 2008. However, as stated below, we believe that it may be less burdensome to require the initial submission of interactive data to be that of a Quarterly Report on Form 10-Q, as opposed to an Annual Report on Form 10-K, due to the difference in volume of required footnote disclosures.

**Should we delay the first required interactive data submissions until the second half of 2009 or later? What benefits would there be to advancing or delaying implementation of the proposed rules? How much lead time do large accelerated filers need to familiarize**

**themselves with interactive data and the process of mapping financial statements using the list of tags for U.S. financial statement reporting or IFRS financial reporting?**

As stated above, it is our opinion that if the initial interactive data submission were a Quarterly Report on Form 10-Q, it would be less burdensome for filers to become familiar with the XBRL process and applicable taxonomies. Our lead time was impacted by the fact that new taxonomies were issued during our implementation process, but we would estimate a lead time of 100 to 120 hours to complete the process of mapping financial statements.

**Should the initial submission required by the proposed rules be a periodic report? If so, should it be a Form 10-Q for domestic issuers? Would this be an easier report for companies to prepare, or would it be best for companies to begin providing interactive data with respect to the fiscal year end financial statements?**

As stated above, we believe that the initial submission should be a Form 10-Q instead of a Form 10-K.

**Are the proposed four levels of detail appropriate for footnote tagging? What alternative footnote disclosure items or criteria do commenters recommend we establish for tagging footnotes? Why would those be more appropriate than what we propose?**

Although we have not yet completed the process of tagging financial statements in detail and therefore do not yet have a full comprehension of how the detail tagging process will work, we feel that the objective of comparability could be limited under the proposed level four. We question the usefulness of the interactive data if extended elements are required to be used for a high percentage of the monetary values, percentages and numbers within each footnote disclosure.

**Should we require all four levels for footnotes in the first year instead of using the phase-in approach for the more detailed tagging? Should detailed tagging of a filer's footnotes and schedules not be required until more than one year after its initial interactive data submission, for example, in year three or four?**

We do not believe that all four levels for footnotes should be required in the first year. The proposed phase-in approach for the more detailed tagging is more appropriate. As indicated above, we do not feel we are currently in a position to comment on a potential postponement of the requirement to provide detailed tagging of footnotes.

**Should we permit interactive data information to be provided later than the related filing for the first year, rather than just the first filing? Should we provide a grace period for the first filing as to which the issuer is required to tag financial statement footnotes in detail? Is a grace period not needed?**

Although we believe that after the initial submission, the additional time requirement for subsequent submissions is minimal (assuming no changes to the applicable taxonomy), we do feel that a requirement to submit interactive data at the same time as the related filing could cause a delay by one or more days for those companies that normally file prior to the applicable deadline (i.e. 40 days for a 10-Q). For example, we may be in position to file our 10-Q on day 35, but need additional time to complete and review our interactive data submission. This could cause us to delay the filing of our 10-Q until day 36 or 37, which in some respects puts the process of retrieval and analysis of financial data up against the timeliness of such data. In addition, we feel that a grace period allowing interactive data to be filed later than the related filing should be provided for any period during which a change to the applicable taxonomies has been made.

We believe that the current proposal to provide a grace period for the first filing as to which the issuer is required to tag financial statement footnotes in detail is appropriate, given the additional time this process will likely require.

**Should any grace period either for the first filing or for subsequent filings be for fewer or more than 30 days, such as five, 20 or 45 days? What would the impact of a grace period be on the usefulness of interactive data?**

We believe that a 30 day grace is appropriate for the initial submissions and feel that subsequent to the initial filing, a five day grace period for any filing would be sufficient for preparers.

**Should we adopt rules that require each filer to post interactive data from registration statements and periodic and transition reports on its corporate Web site, if it has one?**

We feel that it would be appropriate to require the posting of interactive data on each filer's corporate website. We believe that many users of our financial statements access such through our website, therefore including interactive data would likely be useful.

**If we require Web site posting of interactive data, should we require, as proposed, that each filer provide the interactive data on its corporate Web site on the same day as the related filing, instead of at the same time?**

We would propose that the interactive data be posted within 24 hours of the submission of the related filing. It may be difficult to post interactive data on one's website at the same time or same day for a filing that is submitted close to the Edgar filing deadline of 10:00 pm EST.

**Should interactive data be subject to liability if a filer does not tag its financial information in a manner consistent with the standards approved by the Commission, irrespective of the filer's good faith effort? If the answer is yes, what should the filer's liability be for such errors, and should liability attach even if the mistake is inadvertent? What if the error is the result of negligent tagging practices, but there was no affirmative intent to mislead?**

We believe that no penalty should be imposed under either scenario proposed outlined in this question.

**Should any or all interactive data be encompassed within the scope of officer certifications? Is there any reason to treat interactive data differently from traditional format data in this respect?**

At the current time, we believe the Commission's proposal to exclude interactive data from the scope of officer certification is appropriate.

**Should we require the involvement of auditors, consultants, or other third parties in the tagging of data? If assurance should be required, what should be its scope, and should any such requirement be phased in?**

Similar to above, we believe that the involvement of auditors is not necessary at this point. This point could be reconsidered at a point in the future when interactive data gains acceptance in the investment community. We do not believe that the use of outside consultants or other third parties should be required in the tagging of data any more than such use should be required for the preparation of financial data in traditional format.

**Should the validation software, as contemplated, cause an interactive data exhibit with a major error to be held in suspense in the electronic filing system while the rest of the filing would be accepted and disseminated if there were no major errors outside of the interactive data exhibit? In that case, should the validation software hold the entire filing in suspense or reject or accept the entire filing or interactive data exhibit?**

We believe that rejecting or delaying an entire filing due to an error in the interactive data only would not be appropriate. Providing timely information to the investment community should take precedence over providing interactive data, at least initially.

**Are the consequences for failure to comply with the interactive data submission requirements appropriate?**

We believe that the consequences for failure to comply as currently proposed are appropriate.

**Should the proposed rules treat companies that do not comply as not current? Should the proposed rules provide similar treatment whether the failure to comply relates to interactive data submission, or to corporate Web site posting?**

We believe that companies that do not comply should NOT be treated as non-current. If and when interactive data replaces traditional filing formats, it would then seem appropriate to treat such a filer as non-current. The same treatment should also be applied to posting of interactive data on corporate websites.

**Alternatively, should the proposed rules go further and treat companies that do not comply as not timely?**

Please refer to above question and response.

\*\*\*\*\*

We appreciate your consideration of these comments. If you have any questions with respect to our comments, please feel free to contact Leo Stegman at 303-220-6690, or myself at 303-220-6603.

Sincerely,

/s/ Bernard G. Dvorak \_\_\_\_\_

Bernard G. Dvorak  
Senior Vice President and Co-Chief Financial Officer