

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 Media 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 Media 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.