



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

December 17, 2009

Mr. Gary H. Ritondaro
Senior Vice President and Chief Financial Officer
LodgeNet Interactive Corporation
3900 West Innovation Street
Sioux Falls, South Dakota 57107

Re: LodgeNet Interactive Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 13, 2009
File No. 000-22334

Dear Mr. Ritondaro:

We have completed our review of your filing and have no further comments at this time.

Sincerely

/s
Larry Spigel
Assistant Director