



DIVISION OF
CORPORATION FINANCE

July 29, 2024

Brian J. Wendling
Chief Accounting Officer and Principal Financial Officer
Qurate Retail, Inc.
12300 Liberty Boulevard
Englewood, Colorado 80112

Re: Qurate Retail, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-33982

Dear Brian J. Wendling: