



January 6, 2021

Via EDGAR

Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Tony Watson  
Adam Phippen

Re: Qurate Retail, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2019  
Filed February 26, 2020  
Form 8-K Filed January 28, 2020  
Form 8-K Filed November 5, 2020  
File No. 001-33982

Dear Mr. Watson and Mr. Phippen,

Set forth below are responses to the comments contained in the Staff’s letter to Brian J. Wendling, Chief Accounting Officer and Principal Financial Officer of Qurate Retail, Inc. (“**QRI**”), dated December 29, 2020, regarding the QRI Form 10-K for the fiscal year ended December 31, 2019 (the “**Form 10-K**”), QRI Form 8-K filed on January 28, 2020 (the “**January Form 8-K**”) and the QRI Form 8-K filed on November 5, 2020 (the “**November Form 8-K**”). For your convenience, each of our responses below is preceded by the Staff’s comment. All references refer to the corresponding sections of the Form 10-K, January Form 8-K and November Form 8-K, as applicable and unless otherwise noted, all page references in our responses are to the pages in the Form 10-K, January Form 8-K and November Form 8-K, as applicable. Terms used but not defined herein have the meanings ascribed to them in the Form 10-K, January Form 8-K and November Form 8-K, as applicable.

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Form 10-K for the Fiscal Year Ended December 31, 2019  
Consolidated Statements of Operations, page II-32

1. *Comment:* Reference is made to the “Share of earnings (losses) of affiliates, net” line item. Please tell us your consideration of providing disclosure pursuant to Rule 4-08(g) of Regulation S-X in the notes to the consolidated financial statements. Rin af e

*Response:* Our Share of earnings (losses) of affiliates, net line item is comprised of our share of earnings (losses) from investments in affiliates accounted for using the equity method.



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expected Adjusted OIBDA and the most directly comparable financial measure calculated and presented in accordance with GAAP.

Form 8-K Filed November 5, 2020

Exhibit 99.1, page 1

3. *Comment:* Reference i 0

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