



January 29, 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  
File No. 001-33982

Dear Mr. Watson and Mr. Phippen,

Set forth below is a response to the comment contained in the Staff's letter to Brian J. Wendling, Chief Accounting Officer and Principal Financial Officer of Qurate Retail, Inc. ("**QRI**"), dated January 27, 2021, regarding the QRI Form 10-K for the fiscal year ended December 31, 2019 (the "**Form 10-K**"). For your convenience, our response below is preceded by the Staff's comment.

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Form 10-K for the Fiscal Year Ended December 31, 2019  
Consolidated Statements of Opes in r0-

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If you have any questions with respect to the foregoing or require further information, please contact the undersigned at (720) 875-5437.

Very truly yours,

/s/ Brian J. Wendling  
Brian J. Wendling

cc: *Renee L. Wilm – Qurate Retail,  
Inc.*  
*Barry D. Amman – KPMG LLP*  
*Beverly B. Reyes – Baker Botts L.L.P.*

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