



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.

* * *

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

* * *

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.
