



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 Operations, page II-32

1. *Comment:* We read your response to comment one. In future filings, if you exceed the new thresholds in Rule 1-02(w) of Regulation S-X then you should provide the information in Rule 4-08(g) of Regulation S-X or contact the Division of Corporation Finance Office of the Chief Accountant to discuss the possibility of a potential waiver.

*Response:* We will continue to monitor the significance of our investments accounted for using the equity method under the new thresholds in Rule 1-02(w) of Regulation S-X. Should we exceed the new thresholds, we will either contact the Division of Corporation Finance Office of the Chief Accountant to inquire about the possibility of a potential waiver or include the applicable disclosures.

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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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