



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

July 17, 2019

Mark Carleton  
Chief 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, 2018**  
**Filed February 28, 2019**  
**File No. 001-33982**

Dear Mr. Carleton:

We issued comments to you on the above captioned filing on June 25, 2019. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by July 31, 2019.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Donna Di Silvio, Staff Accountant, at (202) 551-3202 or Bill Thompson, Branch Chief, at (202) 551-3344 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products