



DIVISION OF
CORPORATION FINANCE

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

June 15, 2015

Thaddeus J. Jastrzebski
Chief Financial Officer
QVC, Inc.
1200 Wilson Drive
West Chester, PA 19380

Re: QVC, Inc.
Form 10-12G
Filed March 30, 2015
File No. 000-55409

Dear Mr. Jastrzebski:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer López for

Mara L. Ransom
Assistant Director

cc: Lawrence R. Hayes, SVP and General Counsel
Renee Wilm, Esq.