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January 20, 1997

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington DC 20210

Re: QVC, Inc.

Ladies and Gentlemen:

Effective December 16, 1996, the board of directors of QVC, Inc. adopted the QVC, Inc. 1996 Deferred Compensation Plan. The following information is provided on behalf of QVC, Inc. pursuant to Department of Labor Regulation §2520.104-23:

1. Name of Employer:

QVC, Inc.

2. Address of Employer:

1365 Enterprise Drive
West Chester, PA 19380

PEPPER, HAMILTON & SCHEETZ

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
January 20, 1997
Page 2

3. Employer's Employer Identification Number:

23-2414041

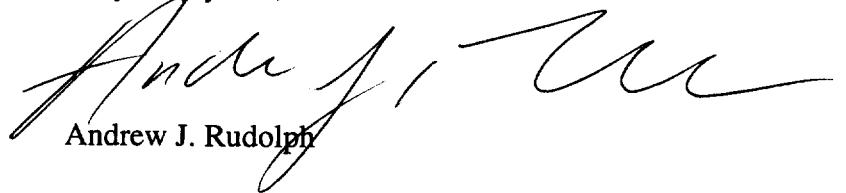
4. The employer, QVC, Inc. maintains the QVC, Inc. 1996 Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. Number of employees eligible to participate in the QVC, Inc. 1996 Deferred Compensation Plan:

50 employees

If you require additional information, please contact the undersigned at the letterhead address.

Very truly yours,



Andrew J. Rudolph