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Cnova N.V. - CNV

Filed: July 28, 2014 (period:)

Correspondence from the SEC to the Filer

July 28, 2014 Via E-mail Germn Quiroga Co-Chief Executive Officer Emmanuel Grenier Co-Chief Executive Officer Cnova N.V. Professor Dr Dorgelc
Dear Messrs. Quiroga and Grenier: We have reviewed your registration statement and have the following comments. In some of our comments, we n
Germn Quiroga Emmanuel Grenier Cnova N.V. July 28, 2014 Page 2 in which we operate" or "maintaining and enhancing our brands." Please revise
Germn Quiroga Emmanuel Grenier Cnova N.V. July 28, 2014 Page 3 Certain Relationships and Related Party Transactions, page 141 8. We note you
Germn Quiroga Emmanuel Grenier Cnova N.V. July 28, 2014 Page 4 Note 2 Pro forma earnings per share (unaudited), page F-27 14. We reviewed yo
Germn Quiroga Emmanuel Grenier Cnova N.V. July 28, 2014 Page 5 Audited consolidated financial statements of Nova Pontocom Comercio Eletronico