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Cnova N.V. - CNV

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Correspondence from the SEC to the Filer

August 19, 2014 Via E-mail Germn Quiroga Co-Chief Executive Officer Emmanuel Grenier Co-Chief Executive Officer Cnova N.V. Professor Dr Dorge
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. August 19, 2014 Page 2 Management's Discussion and Analysis of Financial Condition and Results of C
Germn Quiroga Emmanuel Grenier Cnova N.V. August 19, 2014 Page 3 Note to consolidated financial statement, page F-8 1.23 Fulfillment expenses
Germn Quiroga Emmanuel Grenier Cnova N.V. August 19, 2014 Page 4 14. Please revise the assumption contained in paragraph (d)(iii) on page 4 t