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**Cnova N.V. - CNV**

**Filed: October 20, 2014 (period: )**

Correspondence from the SEC to the Filer

October 20, 2014 Via E-mail Germn Quiroga Co-Chief Executive Officer Emmanuel Grenier Co-Chief Executive Officer Cnova N.V. Professor Dr Dorç  
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. October 20, 2014 Page 2 Management's Discussion and Analysis of Financial Condition and Results of  
Germn Quiroga Emmanuel Grenier Cnova N.V. October 20, 2014 Page 3 Annex A-1 to Supplemental Response dated October 6, 2014 - Draft Legal Opir