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Cnova N.V. - CNV

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Correspondence from the SEC to the Filer

October 28, 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 28, 2014 Page 2 Selected Financial Information, page 56 3. Net cash flow from operating act
Germn Quiroga Emmanuel Grenier Cnova N.V. October 28, 2014 Page 3 Financial Statements, page F-1 Unaudited Interim Condensed Consolidated Fir
Germn Quiroga Emmanuel Grenier Cnova N.V. October 28, 2014 Page 4 You may contact Adam Phippen, Staff Accountant, at (202) 551-3336 or Willie