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Cnova N.V. - CNV

Filed: November 12, 2014 (period:)

Correspondence from the SEC to the Filer

November 12, 2014 Via E-mail Germn Quiroga Co-Chief Executive Officer Emmanuel Grenier Co-Chief Executive Officer Cnova N.V. Professor Dr Do:
Dear Messrs. Quiroga and Grenier: We have reviewed your registration statement and have the following comment. In our comment, we may ask you
Germn Quiroga Emmanuel Grenier Cnova N.V. November 12, 2014 Page 2

You may contact Adam Phippen, Staff Accountant, at (202) 551-3336 or William Thompson, Accounting Branch Chief, at (202) 551-3344 if you have