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## **FORM CORRESP**

**Cnova N.V. - CNV**

**Filed: November 17, 2014 (period: )**

Correspondence from the Filer to the SEC

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November 17, 2014

**VIA EDGAR**

Securities and Exchange Commission  
 Division of Corporation Finance  
 100 F Street, NE  
 Washington, D.C. 20549

**Re: REQUEST FOR ACCELERATION OF EFFECTIVENESS  
 Cnova N.V. (CIK No. 0001609653)  
 Registration Statement on Form F-1 (File No. 333-196521)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Cnova N.V. (the “**Company**”) hereby requests acceleration of the effective date of its Registration Statement on Form F-1 (File No. 333-196521), as amended, to 4:00 p.m., Eastern Time, on Wednesday, November 19, 2014, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- should the Securities and Exchange Commission (the “**Commission**”) or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should you have any questions regarding this letter, please do not hesitate to contact Joshua Kieman +44 20 7532-1408 or Andrew Weisberg at (212) 819-8980 of White & Case LLP, counsel to the Company.

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ABU DHABI ALMATY ANKARA BEIJING BERLIN BRATISLAVA BRUSSELS BUCHAREST BUDAPEST DOHA DÜSSELDORF FRANKFURT GENEVA  
 HAMBURG HELSINKI HONG KONG ISTANBUL JOHANNESBURG LONDON LOS ANGELES MEXICO CITY MIAMI MILAN MONTERREY MOSCOW MUNICH  
 NEW YORK PARIS PRAGUE RIYADH SÃO PAULO SHANGHAI SILICON VALLEY SINGAPORE STOCKHOLM TOKYO WARSAW WASHINGTON, DC

Sincerely,

CNOVA N.V.

By: /s/ Vitor Fagá de Almeida

Name: Vitor Fagá de Almeida

Title: Executive Vice President and Chief  
Financial Officer

*Signature Page to Company Acceleration Request*

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