



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 16, 2017

Via E-Mail

Pranav L. Trivedi
Skadden, Arps, Slate, Meagher & Flom (UK) LLP
40 Bank Street, Canary Wharf
London, England E14 5DS

Re: QIWI plc
Response Letter dated July 24, 2017
Schedule 14D-9 filed June 30, 2017
SEC File No. 005-87446

Dear Mr. Trivedi:

We have reviewed your response. We continue to believe that your disclosure is insufficient to comply with your disclosure obligations under Rules 14e-2 and 14d-9, Item 5 of Schedule 14D-9 and Item 1009(a) of Regulation M-A. However, without agreeing with your analyses and conclusions, we will not raise additional comment at this time. In this regard, we give you no assurance with regard to your compliance with the disclosure and dissemination requirements of the federal securities laws.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions