



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2022

Megan Clarcken  
Chief Executive Officer  
Criteo S.A.  
32 Rue Blanche  
Paris, France 75009

**Re: Criteo S.A.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 26, 2021**  
**File No. 001-36153**

Dear Ms. Clarcken:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services