



DIVISION OF  
CORPORATION FINANCE

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

July 11, 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**  
**Schedule 14D-9 filed June 30, 2017**  
**SEC File No. 005-87446**

Dear Mr. Trivedi:

We have limited our review of the filing to those issues we have addressed in our comment.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

1. We note your references to discussions with your financial advisor. Provide the disclosure required under Item 5 of Schedule 14D-9 and corresponding Item 1009(a) of Regulation M-A.

We remind you that the company is responsible for the accuracy and adequacy of its disclosures, notwithstanding any review, comments, action or absence of action by the staff.

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