



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2025

Sarah Glickman  
Chief Financial Officer  
Criteo S.A.  
32 Rue Blanche  
Paris, France 75009

**Re: Criteo S.A.**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2025**  
**File No. 001-36153**

Dear Sarah Glickman:

We have completed our review of your filings. 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