



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2015

Christophe Hidalgo  
Chief Financial Officer  
Companhia Brasileira de Distribuição  
Avenida Brigadeiro Luiz Antonio, 3142  
01402-901, São Paulo, SP, Brazil

**Re: Companhia Brasileira de Distribuição  
Amendment No. 1 to Form 20-F for the Fiscal Year Ended  
December 31, 2013  
Filed January 30, 2015  
File No. 001-14626**

Dear Mr. Hidalgo:

We issued a comment to you on the above captioned filing on February 13, 2015. As of the date of this letter, this comment remains outstanding and unresolved. We expect you to provide a complete, substantive response to this comment by April 14, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Jarrett Torno, Staff Accountant at (202) 551-3703, Sondra Snyder, Staff Accountant at (202) 551-3332 or me at (202) 551-3737 with any questions.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief