



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 21, 2017

Jamie Soler  
Chief Executive Officer  
Cencosud S.A.  
Av. Kennedy 9001, Piso 6  
Las Condes, Santiago, Chile

**Re: Cencosud S.A.**  
**Form 20-F for the Fiscal Year Ended December 31, 2015**  
**Filed April 15, 2016**  
**File No. 1-35575**

Dear Mr. Soler:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Rodrigo Larrain, Chief Financial Officer  
Carlos Mechetti, Legal Counsel