



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 27, 2015

Mr. Sergey Solonin
Chief Executive Officer
QIWI plc
Kennedy 12, Kennedy Business Centre, 2nd Floor
P.C. 1087, Nicosia, Cypress

Re: QIWI plc
Form 20-F for the Fiscal Year Ended December 31, 2014
Filed March 12, 2015
File No. 1-35893

Dear Mr. Solonin:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jason Niethamer for

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Alexander Karavaev
Chief Financial Officer