



DIVISION OF  
CORPORATION FINANCE

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

February 21, 2023

Alexey Mashchenkov  
Chief Financial Officer  
QIWI PLC  
Kennedy 12, Kennedy Business Centre  
P.C. 1087  
Nicosia, Cyprus

**Re: QIWI PLC**  
**Form 20-F for Fiscal Year Ended December 31, 2021**  
**Response Dated December 29, 2022**  
**File No. 001-35893**

Dear Alexey Mashchenkov:

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,

Division of Corporation Finance  
Office of Trade & Services

cc: Pranav Trivedi