



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

April 7, 2017

André Choulika  
Chief Executive Officer  
Collectis S.A.  
8, rue de la Croix Jarry  
75013 Paris, France

**Re: Collectis S.A.  
Registration Statement on Form F-3  
Filed March 31, 2017  
File No. 333-217086**

Dear Mr. Choulika:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ada D. Sarmiento at (202) 551-3798 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Boris Dolgonos  
Jones Day