

BRAZILIAN DISTRIBUTION CO COMPANHIA BRASILEIRA DE DISTR CBD  
Form 424B3

April 06, 2011

THE BANK OF NEW YORK MELLON  
Depository Receipts Division  
101 Barclay Street  
New York, New York 10286

April 6, 2011

SECURITIES AND EXCHANGE  
COMMISSION  
400 F Street, N.E.  
Washington, DC 20549

RE: American Depositary Shares  
representing deposited shares of Companhia  
Brasileira de Distribuicao S.A. (Form F6,  
Registration No. 333134232)

Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the  
Securities Act of 1933, as amended, on  
behalf of The Bank of New York Mellon, as  
Depository for securities against which  
American Depositary Shares are to be  
issued, we are filing with this letter a copy  
of a revised form of American Depositary  
Receipt evidencing the registered American  
Depositary Shares reflecting that the  
deposited Class A preferred shares  
underlying the American Depositary Shares  
have been reclassified as preferred shares.

Pursuant to Section III B of the General  
Instructions to the Form F6 Registration  
Statement, the prospectus consists of the  
form of American Depositary Receipt. As  
required by Rule 424(e) under the Securities  
Act of 1933, the upper right hand corner of  
the first page of the prospectus cover page  
has a reference to Rule 424(b)(3) and to the  
file number of the registration statement to  
which the prospectus relates.

Please contact me with any questions or  
comments at 212 8154831

Very truly yours,  
Perry Palma Gil  
Vice President

cc: Paul Dudek, Esq. (Office of  
International Corporate Finance)

EMM-424(b) cover letter Companhia Brasileria CBD.DOC