

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

Attention: Ms. Erin E. Martin  
Mr. Ruairi Regan

**Re: COVA Acquisition Corp.  
Registration Statement on Form S-1  
Filed January 20, 2021, as amended  
File No. 333-252273**

Dear Ms. Martin,

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), the undersigned hereby joins in the request of COVA Acquisition Corp. that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. ET on Thursday, February 4, 2021, or as soon as thereafter practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, 300 copies of the Preliminary Prospectuses dated January 29, 2021 have been distributed to prospective dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities and Exchange Act of 1934, as amended.

***[Signature Page Follows]***

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Very truly yours,

**CANTOR FITZGERALD & CO.**

By: /s/ David Batalion  
Name: David Batalion  
Title: Managing Director, Investment Banking

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