

**COVA ACQUISITION CORP.**  
530 Bush Street, Suite 703  
San Francisco, CA 94108

February 2, 2021

**VIA EDGAR**

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

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

**Re: COVA Acquisition Corp.**  
**Registration Statement on Form S-1**  
**File No. 333-252273**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, COVA Acquisition Corp. (the “**Company**”) hereby requests that the U.S. Securities and Exchange Commission take appropriate action to declare the above-referenced Registration Statement on Form S-1 to become effective on February 4, 2021, at 4:00 p.m. Eastern Time, or as soon thereafter as practicable.

The Company hereby authorizes Albert Vanderlaan of Orrick, Herrington & Sutcliffe LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company requests that it be notified of such effectiveness by a telephone call to Albert Vanderlaan at (617) 880-2219.

*[Signature Page Follows]*

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Very truly yours,

**COVA Acquisition Corp.**

By: /s/ Jun Hong Heng

Name: Jun Hong Heng

Title: Chief Executive Officer

cc: Albert W. Vanderlaan, *Orrick, Herrington & Sutcliffe LLP*  
Michael Lockwood, *Maples and Calder*

[Signature Page to Acceleration Request]

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