

travel B.V.
Bennigsen-Platz 1
40474 Düsseldorf
Federal Republic of Germany

December 13, 2016

VIA EDGAR AND E-MAIL

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Barbara C. Jacobs, Assistant Director, Office of Information Technologies and Services
Mitchell Austin, Staff Attorney
Kathleen Collins, Accounting Branch Chief
David Edgar, Staff Accountant

**Re: travel B.V.
Registration Statement on Form F-1 (Registration No. 333-214591)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form F-1 (File No. 333-214591) (the "**Registration Statement**") of travel B.V. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on December 15, 2016, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins (London) LLP, by calling David Boles at +44 20.7710.1872.

[signature page follows]

Thank you for your assistance in this matter.

Very truly yours,

TRAVEL B.V.

By: /s/ Axel Hefer

Axel Hefer

Managing Director, Chief Financial Officer

cc: Robin Harries, travel B.V.
Marcus C. Funke, Latham & Watkins LLP
Marc D. Jaffe, Latham & Watkins LLP
Rick Kline, Goodwin Procter LLP
Joe Theis, Goodwin Procter LLP