

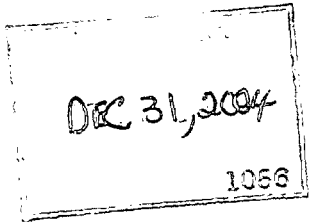
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nysc.com

1-32312



December 31, 2004

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, NOVELIS INC., Common Shares, no par value and Common Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 5 to Form 10 received on December 31, 2004. Tentative listing date - Not yet determined.

Sincerely,

PROCESSED

JAN 04 2005



304280