



New York Stock Exchange
11 Wall Street
New York, NY 10005

November 18, 2020

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the following securities of L&F ACQUISITION CORP., under the Exchange Act of 1934:

- Units, each consisting of one Class A ordinary share, \$0.0001 par value, and one-half of one redeemable warrant
- Class A ordinary shares included as part of the units
- Redeemable warrants included as part of the units, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$11.50

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Sauer", written over a light gray rectangular background.