

June 8, 2022

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 NYSE American 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
- 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,

