

William Slattery  
Vice President  
Listing Qualifications

February 17, 2021

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

Division of Corporation Finance:

This is to certify that on February 17, 2021, The Nasdaq Stock Market LLC (the "Exchange") received from Kismet Acquisition Two Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one Class A Ordinary Share and one-third of one Warrant

Class A Ordinary Shares, par value \$0.001 per share

Warrants, each whole warrant exercisable for one Class A Ordinary Share  
at an exercise price of \$11.50

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,



