

William Slattery, CFA
Vice President
Listing Qualifications

February 3, 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 2, 2021 The Nasdaq Stock Market (the "Exchange") received from KERNEL GROUP HOLDINGS, INC. (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, \$0.0001 par value per share, 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

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,



