

June 28, 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 June 28, 2021, The Nasdaq Stock Market LLC (the "Exchange") received from Payoneer Global Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock, par value \$0.01 per share

Warrants to purchase Common Stock, each whole warrant exercisable for one share of common stock
at an exercise price of \$11.50 per share

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Arnold Golub'.