

**Eun Ah Choi**

Vice President, Listing Qualifications  
Deputy General Counsel

November 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 November 3, 2021, The Nasdaq Stock Market LLC (the "Exchange") received Lionheart III 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 share of Class A common stock, \$0.0001 par value, and one-half of one redeemable  
warrant

Shares of Class A common stock included as part of the units

Redeemable warrants included as part of the units, each whole warrant exercisable for one share of Class A common  
stock at an exercise price of \$11.50

We further certify that the security described above has 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,



