

Eun Ah Choi
Vice President, Listing Qualifications
Deputy General Counsel

February 17, 2022

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

Division of Corporate Finance:

This is to certify that on February 17, 2022 The Nasdaq Stock Market (the "Exchange") received from PowerUp Acquisition 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, par value \$0.0001 per share, and one-half of
one Redeemable Warrant

Class A ordinary shares, par value \$0.0001 per share, included as part of the units

Redeemable warrants, included as part of the units

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,

