

Eun Ah Choi
Vice President
Listing Qualifications

October 20, 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 October 19, 2021 The Nasdaq Stock Market (the "Exchange") received from ExcelFin 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 share of Class A common stock and one-half of one redeemable warrant

Class A common stock, par value \$0.0001 per share

Redeemable warrants, each whole warrant exercisable for one share of Class A 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.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

