

William Slattery, CFA
Vice President
Listing Qualifications

By Electronic Mail

December 31, 2020

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 December 31, 2020 The Nasdaq Stock Market LLC (the "Exchange") received from Benessere Capital 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, one Right and three-fourths of one Redeemable Warrant
Class A Common Stock, par value \$0.0001 per share,
Rights, exchangeable into one-tenth of one share of Class A Common Stock, and
Redeemable Warrants, each whole warrant exercisable for one share of Class A Common Stock 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.

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,



