

William Slattery  
Vice President  
Listing Qualifications

January 14, 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 January 14, 2021, The Nasdaq Stock Market LLC (the "Exchange") received from 26 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 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

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,



