

February 10, 2021

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

Bes Says

The New York Stock Exchange certifies its approval for listing and registration of the following securities of ION ACQUISITION CORP 2 LTD., under the Exchange Act of 1934:

- Units, each consisting of one Class A ordinary share and one-eighth of one redeemable warrant
- Class A ordinary shares, par value \$0.0001
- Warrants, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$11.50 per share

Sincerely,