

Eun Ah Choi
Vice President, Listing Qualifications
Deputy General Counsel

October 8, 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 8, 2021, The Nasdaq Stock Market LLC (the "Exchange") received from Gesher I 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 ordinary share and one-half of one redeemable warrant

Ordinary Shares, par value \$0.0001 per share

Redeemable warrants, each whole warrant exercisable for one ordinary share 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 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,

