



New York Stock Exchange  
11 Wall Street  
New York, NY 10005

January 12, 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:

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Savage". The signature is fluid and cursive, with a long horizontal stroke extending to the right.