

Eun Ah Choi
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U.S. Listing Qualifications & Market Surveillance

March 7, 2023

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 March 7, 2023, The Nasdaq Stock Market LLC (the "Exchange") received from SMX (Security Matters) Public Limited Company (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Class A Ordinary Shares, with a nominal value of \$0.0001 per share
Warrants, each exercisable for one Class A Ordinary Share at an exercise price of \$11.50 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request

Sincerely,

