

April 12, 2024

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 NYSE American certifies its approval for listing and registration of the following securities of TOP SHIPS INC., under the Exchange Act of 1934:

- Common Stock, par value \$0.01
- Preferred Stock Purchase Rights

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", followed by a long horizontal line extending to the right.