

**Eun Ah Choi**

Vice President, Listing Qualifications  
Deputy General Counsel

July 28, 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 July 20, 2021 The Nasdaq Stock Market LLC (the "Exchange") received from Kaival Brands Innovations Group, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value of \$0.001 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

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

Sincerely,

