

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

December 6, 2022

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 December 6, 2022, The Nasdaq Stock Market LLC (the "Exchange") received from ProSomnus, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock, par value \$0.0001 per share

Warrants to purchase Common Stock, each whole warrant exercisable for one share of Class A Common Stock 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,

