

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

July 12, 2024

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 11, 2024 The Nasdaq Stock Market LLC (the "Exchange") received from ICON ENERGY CORP. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b)/A for the registration of the following security:

Common Shares, par value \$0.001 per share, including attached
Preferred Share Purchase Rights

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 effectiveness of the Form 8-A 12(b)/A concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

