

**Eun Ah Choi**  
Senior Vice President  
Global Head of Regulatory Operations

December 3, 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 December 3, 2024, The Nasdaq Stock Market LLC (the "Exchange") received from Tavia Acquisition Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one Ordinary Share, par value \$0.0001 per share, and one Right to acquire one-tenth (1/10) of one Ordinary Share

Ordinary Shares, par value \$0.0001 per share

Rights, each Right to acquire one-tenth (1/10) of one Ordinary Share

We further certify that the securities described above have 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) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

