

Lisa Roberts  
Vice President  
Listing Qualifications

By Electronic Mail

May 24, 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 May 24, 2021 The Nasdaq Stock Market LLC (the "Exchange") received from Tuesday Morning Corporation (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 \$0.01 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,

*Lisa Roberts*