

THE NASDAG STOCK MARKET 9600 BLACKWELL ROAD BOCKVILLE MD 20050

14N 26 2011

CEUTNAS 001-35058

P. William Slattery Vice President Listing Qualifications

By Facsimile and First Class Mail

January 26, 2011

Ms. Cecile Peters Chief, IT Services Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on January 26, 2011 The Nasdaq Stock Market (the "Exchange") received from Trunkbow International Holdings Limited (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 \$0.001 per share

We further certify that the security 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,

William Lattery