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**NASDAQ**  
THE NASDAQ OMX GROUP

Gary N. Sundick  
Vice President  
Listing Qualifications

Received SEC

FEB 22 2012

Washington, DC 20549

By Electronic Mail

February 22, 2012

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

CERT NAS  
File No. 001-35436

Dear Ms. Peters:

This is to certify that on February 22, 2012 The Nasdaq Stock Market (the "Exchange") received from Andina Acquisition Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Ordinary Shares, \$0.0001 par value  
Warrants  
Units

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,