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**NASDAQ**  
THE NASDAQ OMX GROUP

William Slattery, CFA  
Vice President  
Listing Qualifications

Received SEC

JUL 14 2014

By Electronic Mail

July 14, 2014

Washington, DC 20549  
CERT NAS

File No. 001-36541

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

Dear Mr. Thomas:

This is to certify that on July 14, 2014, The Nasdaq Stock Market (the "Exchange") received from 1347 Capital 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 share of Common Stock, one Right and one Warrant

Common Stock, par value \$0.0001 per share

Rights, exchangeable into one-tenth of one share of Common Stock

Warrants, exercisable for one-half of one share of Common Stock

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,

*William Slattery*