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**NASDAQ**  
THE NASDAQ OMX GROUP

Arnold Golub  
Vice President  
Office of General Counsel

Received SEC

AUG 19 2014

By Electronic Mail

August 19, 2014

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

Washington, DC 20549

CERT NAS

File No. 001-36592

Dear Mr. Thomas:

This is to certify that on August 8, 2014 The Nasdaq Stock Market (the "Exchange") received from Sino Mercury 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 share of Common Stock and one Right

Common Stock, par value \$0.0001 per share

Rights, exchangeable into one-tenth 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,