

Eun Ah Choi
Vice President, Listing Qualifications
Deputy General Counsel

January 18, 2022

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 January 14, 2022, The Nasdaq Stock Market LLC (the "Exchange") received from AIB acquisition Corporation (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 Class A ordinary share, par value \$0.0001 per share and one right entitling the holder to receive one-tenth (1/10) of one Class A ordinary share
Class A ordinary shares, par value \$0.0001 per share
Rights, each entitling the holder to receive one-tenth (1/10) of one Class A ordinary 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 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,

