

October 25, 2022

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the following securities of PERFECT CORP., under the Exchange Act of 1934:

- Class A Ordinary Shares, \$0.10 par value per share
- Warrants, each exercisable for one Class A Ordinary Shares

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", with a long horizontal flourish extending to the right.