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U.S. Listing Qualifications & Market Surveillance

February 10, 2023

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 February 9, 2023, The Nasdaq Stock Market LLC (the "Exchange") received from Mars 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 ordinary share, par value \$0.000125, and one right entitling the holder to receive 2/10 of
an ordinary share
Ordinary Shares, \$0.000125 par value
Rights to receive two-tenths (2/10) of one ordinary share

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,

