

**Eun Ah Choi**  
**Senior Vice President**  
**Global Head of Regulatory Operations**

April 2, 2024  
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 March 26, 2024, The Nasdaq Stock Market LLC (the "Exchange") received from Massimo Group (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common Stock, \$0.001 par value per 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,

A handwritten signature in black ink, appearing to read 'Eun Ah Choi', written in a cursive style.