

August 9, 2024

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 NYSE American certifies its approval for listing and registration of the Common Stock, par value \$0.01 per share, of IMPACT BIOMEDICAL INC., under the Exchange Act of 1934.

Sincerely,

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