

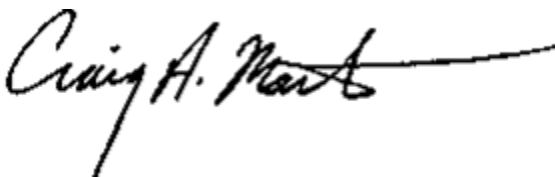
January 15, 2025

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, \$0.0001 par value per share of TOPPOINT HOLDINGS INC., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig A. Mark", with a long horizontal flourish extending to the right.