

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

January 22, 2025

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 December 31, 2024, The Nasdaq Stock Market LLC (the "Exchange") received from Skyline Builders Group Holding Limited (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Class A Ordinary Shares, par value US\$0.00001 per share

We further certify that the security described above has 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,

