

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

May 14, 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 May 13, 2025, The Nasdaq Stock Market (the "Exchange") received from K Wave Media Ltd. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Ordinary shares, par value US \$0.0001 per share

Redeemable Warrants, each whole warrant exercisable for one Ordinary Share at an exercise price of \$11.50 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 under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

