

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

March 19, 2026

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 19, 2026, The Nasdaq Stock Market (the "Exchange") received from Horizon Quantum Holdings Ltd. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Class A ordinary shares, no par value

Warrants, each exercisable for one Class A ordinary share at an exercise price of \$11.50 per ordinary share

We further certify that the securities described above have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking effectiveness under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

