



March 9, 2022

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:

Bes Says

The NYSE American certifies its approval for listing and registration of the Common Stock, no par value, of IDAHO STRATEGIC RESOURCES, INC. under the Exchange Act of 1934.

Sincerely,