

**Eun Ah Choi**  
Vice President, Listing Qualifications  
Deputy General Counsel

March 11, 2022

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 11, 2022 The Nasdaq Stock Market LLC (the "Exchange") received from POET Technologies Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b), as amended, for the registration of the following security:

Common Shares, no par value

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

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

