



February 6, 2020

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 Sony

The New York Stock Exchange certifies its approval for listing and registration of the Common Stock, par value \$0.000001 per share of Casper Sleep Inc. under the Exchange Act of 1934.

Sincerely,