

Eun Ah Choi
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U.S. Listing Qualifications & Market Surveillance

August 14, 2023

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 August 14, 2023 The Nasdaq Stock Market LLC (the "Exchange") received from VinFast Auto 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, no par value
Warrants, each exercisable for one 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 upon official notice of issuance.

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

Sincerely,

