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U.S. Listing Qualifications & Market Surveillance

February 9, 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 January 26, 2023, The Nasdaq Stock Market LLC (the "Exchange") received from Pono Capital Three, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one share of Class A Ordinary Share and one Redeemable Warrant

Class A Ordinary Share, \$0.0001 par value per share

Redeemable Warrants, each whole warrant exercisable for one share of Class A Ordinary Share at an exercise price of \$11.50 per 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 effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

