Received SEC

MAY 23 2017

Washington, DC 20549

William Slattery, CFA Vice President Listing Qualifications





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Electronic Mail Only

May 23, 2017

Mr. Jeffrey Thomas Chief, IT Services Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

Dear Mr. Thomas:

This is to certify that on May 23, 2017 The Nasdaq Stock Market (the "Exchange") received from SMART Global Holding, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

CECTNAS 001-38102

Ordinary shares, par value \$0.03 per share

We further certify that the security described above has 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,

William Lettery