

July 28, 2026

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:

The NYSE American certifies its approval for listing and registration of the Ordinary Shares, par value of \$0.0001 per share, of IMC RARE EARTHS LTD, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, reading "Craig A. Manta". The signature is fluid and cursive, with a long horizontal stroke extending to the right.