

Eun Ah Choi

Senior Vice President

Global Head of Regulatory Operations

August 19, 2026

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 17, 2026, The Nasdaq Stock Market (the "Exchange") received from Tactical Resources Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A/A 12(b) for the registration of the following security:

Common Shares, no par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking effectiveness under the Form 8-A/A 12(b), and we hereby join in such request.

Sincerely,

