Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

November 25, 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 November 25, 2026, The Nasdaq Stock Market LLC (the "Exchange") received from H2O America (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Corporate Units

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 under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

