

April 8, 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 New York Stock Exchange certifies its approval for listing and registration of the Common Stock, par value \$0.0001 per share, of Bitmine Immersion Technologies, Inc., under the Exchange Act of 1934.

Sincerely,

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