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Stanley Higgins

Senior Director
Listing Qualifications
The Nasdaq Stock Market LLC
+1 301 978 8041

Sent via Electronic Delivery to: jdaes@energiasolar.com; dmiller@graubard.com

June 6, 2016

Mr. Jose M. Daes
Chief Executive Officer
Tecnoglass Inc.
Avenida Circunvalar a 100 mts de la Via 40
Barrio Las Flores Barranquilla, Columbia

Re: Tecnoglass Inc. (the "Company")
Nasdaq Symbol: TGLS

Dear Mr. Daes:

On May 20, 2016, Staff notified the Company that it no longer met the periodic filing requirement for The Nasdaq Stock Market under Listing Rule 5250(c)(1). Based on the June 3, 2016, filing of the Company's Form 10-Q for the period ended March 31, 2016, Staff has determined that the Company complies with the Rule. Accordingly, this matter is now closed.

If you have any questions, please contact Darryl Bass, Listing Analyst, at +1 301 978 8062.

Sincerely,

A handwritten signature in black ink, appearing to read 'Stanley Higgins', with a long horizontal flourish extending to the right.



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Director
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June 2, 2016

Jose M. Daes
Chief Executive Officer
Tecnoglass Inc.
Avenida Circunvalar a 100 mts de la Via 40
Barrio Las Flores Barranquilla, Columbia

Re: Tecnoglass Inc. (the “Company”)
Nasdaq Symbol: TGLS

Dear Mr. Daes:

Previously, Staff notified the Company that it no longer met the periodic filing requirement for The Nasdaq Stock Market under Listing Rule 5250(c)(1).¹ The Company was given until June 17, 2016 to submit a plan of compliance. However, on May 31, 2016, the Company filed the Form 10-K, and as a result, is no longer non-compliant with this filing. Staff notes that since we have not received the Form 10-Q, the Company remains non-compliant and is still required to submit a plan of compliance on or before June 17, 2016.

If you have any questions, please contact Darryl Bass, Listing Analyst, at +1 301 978 8062.

Sincerely,

¹ Form 10-K for the period ended December 31, 2015 (the “Form 10-K”) and Form 10-Q for the period ended March 31, 2016 (the “Form 10-Q”).