



December 30, 2020

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:

Bes Layr

The New York Stock Exchange certifies its approval for listing and registration of the Depositary Shares (each representing 1/1000th in a share of 10% Series A Cumulative Perpetual Preferred Stock, par value \$0.0001) of Alta Equipment Group Inc. under the Exchange Act of 1934.

Sincerely,