



New York Stock Exchange
11 Wall Street
New York, NY 10005

April 29, 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:

The New York Stock Exchange certifies its approval for listing and registration of the following securities of FORTRESS VALUE ACQUISITION CORP., under the Exchange Act of 1934:

- Units, each consisting of one share of Class A common stock and one-third of one Warrant
- Class A common stock, par value \$0.0001 per share
- Warrants, each whole warrant exercisable for one share of Class A common stock at an exercise price of \$11.50 per share

Sincerely,

A handwritten signature in black ink, appearing to read "Barry Sanyal", written in a cursive style.