



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

May 26, 2021

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 NYSE American certifies its approval for listing and registration of the Warrants to Purchase Common Stock of 1847 GOEDEKER INC. under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink that reads "Ben Sauer". The signature is written in a cursive style with a long, sweeping underline.