

September 15, 2022

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 Class A Common Stock, par value \$0.0001 per share, of Delwinds Insurance Acquisition Corp. (to be renamed "FOXO Technologies Inc.") under the Exchange Act of 1934.

Sincerely,

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