

**William Slattery, CFA**  
**Vice President**  
Listing Qualifications

By Electronic Mail

December 14, 2020

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on December 11, 2020 The Nasdaq Stock Market LLC (the "Exchange") received from Blue Water Acquisition Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

**Units, each consisting of one share of Class A Common Stock and one Redeemable Warrant**  
**Class A Common Stock, par value \$0.0001 per share, and**  
**Redeemable Warrants, each exercisable for one share of Class A Common Stock at an exercise price of \$11.50**

We further certify that the securities described above have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

