

Eun Ah Choi  
Senior Vice President  
U.S. Listing Qualifications & Market Surveillance

June 29, 2023  
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 June 29, 2023 The Nasdaq Stock Market LLC (the "Exchange") received from **ALLIANCE ENTERTAINMENT HOLDING CORPORATION** (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Class A common stock, par value \$0.0001 per share  
Redeemable warrants, exercisable for shares of Class A common stock at an exercise price of \$11.50 per share

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

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,

A handwritten signature in black ink, appearing to read 'Eun Ah Choi'.