



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

February 18, 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 New York Stock Exchange certifies its approval for listing and registration of the following securities of SIMON PROPERTY GROUP ACQUISITION HOLDINGS, INC., under the Exchange Act of 1934:

- Units, each consisting of one share of Class A common stock, \$0.0001 par value, and one-fifth of one redeemable warrant
- Class A common stock, par value \$0.0001 per share
- Warrants, each 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 over a light gray rectangular background.