

February 23, 2023

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 following securities of SOUTHLAND HOLDINGS, INC., under the Exchange Act of 1934:

- Common Stock, par value \$0.0001 per share
- Redeemable warrants, each whole warrant exercisable for shares of common stock at an exercise price of \$11.50 per share

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", with a long horizontal flourish extending to the right.