

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

By Electronic Mail

November 20, 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 November 17, 2020 The Nasdaq Stock Market LLC (the "Exchange") received from Breeze Holdings 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 common stock, \$0.0001 par value, one right, and one redeemable warrant**  
**Shares of common stock, \$0.0001 par value**  
**Rights, exchangeable into one-twentieth of one share of common stock, and**  
**Warrants, each whole warrant exercisable for one share of common stock at an exercise price of \$11.50 per whole share**

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,



