

October 11, 2022

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 TAILWIND ACQUISITION CORP., under the Exchange Act of 1934:

- Units, each consisting of one share of Class A Common Stock, \$0.0001 par value, and one-half of one redeemable warrant
- Class A Common Stock included as part of the units
- Redeemable Warrants included as part of the units, each whole warrant exercisable for one share of Class A Common Stock at an exercise price of \$11.50

Sincerely,

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