

February 15, 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 Williams Rowland Acquisition Corp., under the Exchange Act of 1934:

- Units, each consisting of one share of Common Stock, par value \$0.0001 per share and one-half of one Redeemable Warrant to purchase one share of Common Stock
- Common Stock, par value \$0.0001 per share
- Redeemable Warrants, each exercisable for one share of Common Stock at an exercise price of \$11.50

Sincerely,



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