

October 3, 2024

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 Common shares (including common share purchase rights) of SOUTH BOW CORPORATION, under the Exchange Act of 1934.

Sincerely,

