

March 10, 2025

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 5.375% Series B Cumulative Preferred Shares, par value \$0.001 per share (\$25.00 liquidation preference per share) of HIGHLAND OPPORTUNITIES AND INCOME FUND, under the Exchange Act of 1934.

Sincerely,

