

December 15, 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 Class A common stock, par value \$0.0001 per share of Andersen Group Inc., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, appearing to read "Craig A. Mank", with a long horizontal flourish extending to the right.