

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

April 29, 2025

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on April 28, 2025, The Nasdaq Stock Market (the "Exchange") received from Berto Acquisition Corp., (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Ordinary shares, par value \$0.0001 per share
Units consisting of one (1) ordinary share, par value
\$0.0001 per share, and one-half of one (1) redeemable warrant
Warrants entitling the holder to purchase one (1)
ordinary share, par value \$0.0001 per share

We further certify that the securities described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

