

**Eun Ah Choi**  
Senior Vice President  
Global Head of Regulatory Operations

May 22, 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 May 22, 2025, The Nasdaq Stock Market (the "Exchange") received from Pelican Acquisition Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one ordinary share, par value \$0.0001, and one right entitling the holder to receive 1/10 of one ordinary share

Ordinary Shares, \$0.0001 par value

Rights to receive one-tenth (1/10) of one ordinary share

We further certify that the securities described above have 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,

