

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

October 23, 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 October 22, 2025, The Nasdaq Stock Market (the "Exchange") received from Miluna Acquisition Corp (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 and one redeemable warrant

Ordinary Shares, par value \$0.0001 per share

Warrants, each warrant exercisable for one ordinary share at an exercise price of \$11.50 per 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 under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

