

January 22, 2026

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 NYSE American certifies its approval for listing and registration of the following securities of LEGATO MERGER CORP. IV, under the Exchange Act of 1934:

- Units, each consisting of one ordinary share and one-third of one redeemable warrant
- Ordinary shares, par value \$0.0001 per share
- Redeemable warrants, each whole warrant exercisable to purchase one ordinary share at an exercise price of \$11.50 per share

Sincerely,

