

May 5, 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 New York Stock Exchange certifies its approval for listing and registration of the following securities of VERNAL CAPITAL ACQUISITION CORP., under the Exchange Act of 1934:

- Units, each consisting of one ordinary share and one right
- Ordinary shares, par value \$0.0001 per share
- Rights, each right entitling the holder to receive one-fourth (1/4) of one ordinary share

Sincerely,

