

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-1

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

LEGATO MERGER CORP. II
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

6770
(Primary Standard Industrial
Classification Code Number)

87-1783910
(I.R.S. Employer
Identification Number)

777 Third Avenue, 37th Floor
New York, New York 10017
(212) 319-7676

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Gregory Monahan, Chief Executive Officer
777 Third Avenue, 37th Floor
New York, New York 10017
(212) 319-7676

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

David Alan Miller, Esq.
Jeffrey M. Gallant, Esq.
Graubard Miller
The Chrysler Building
405 Lexington Avenue
New York, New York 10174
Telephone: (212) 818-8800

Mitchell S. Nussbaum Esq.
David J. Levine, Esq.
Loeb & Loeb LLP
345 Park Avenue
New York, New York 10154

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-260816

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of each Class of Security being registered	Amount being Registered	Proposed Maximum Offering Price Per Security(1)	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee
Units, each consisting of one share of common stock, \$0.0001 par value, and one-half of one Redeemable Warrant(2)	4,600,000 Units	\$ 10.00	\$ 46,000,000	\$ 4,264.20
Shares of common stock included as part of the Units(3)	4,600,000 Shares	—	—	—(4)
Redeemable Warrants included as part of the Units(3)	2,300,000 Warrants	—	—	—(4)
Shares underlying Redeemable Warrants included as part of the Units(3)	2,300,000 Shares	\$ 11.50	\$ 26,450,000	2,451.92
Total			<u>\$ 72,450,000</u>	<u>\$ 6,716.12</u>

(1) Estimated solely for the purpose of calculating the registration fee.

(2) Includes 600,000 Units, 600,000 shares of common stock and 300,000 Redeemable Warrants underlying such Units which may be issued on exercise of a 45-day option granted to the underwriters.

(3) Pursuant to Rule 416, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from share splits, share capitalizations or similar transactions.

(4) No fee pursuant to Rule 457(g).

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

Explanatory Note

This Registration Statement on Form S-1 is being filed by Legato Merger Corp. II, a Delaware corporation (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. This Registration Statement relates to the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-260816) (the “Prior Registration Statement”), initially filed by the Registrant on November 5, 2021 and declared effective by the Securities and Exchange Commission on November 22, 2021.

This Registration Statement covers the registration of an additional 4,600,000 of the Registrant’s units, each consisting of one share of the Registrant’s common stock, \$0.0001 par value per share (“Common Stock”), and one-half of one redeemable warrant (“Warrant(s)”), including 600,000 units that may be purchased by the underwriters to cover over-allotments, if any. Each whole Warrant entitles the holder thereof to purchase one share of Common Stock at a price of \$11.50 per share, subject to adjustment.

The required opinion of counsel and related consent and accountant’s consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

CERTIFICATION

The Registrant hereby certifies to the Securities and Exchange Commission that (1) it has instructed its bank to pay the filing fee set forth on the cover page of this Registration Statement by a wire transfer of such amount to the Commission's account at U.S. Bank as soon as practicable (but no later than the close of business as of November 23, 2021), (2) it will not revoke such instructions, (3) it has sufficient funds in the relevant account to cover the amount of such filing fee and (4) it will confirm receipt of such instructions by its bank during regular business hours no later than November 23, 2021.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) All exhibits filed with or incorporated by reference in the Prior Registration Statement on Form S-1 (File No. 333-260816) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith, as part of this Registration Statement:

Exhibit No.	Description
5.1	Opinion of Graubard Miller.
23.1	Consent of WithumSmith+Brown, PC.
23.2	Consent of Graubard Miller (included in Exhibit 5.1).
24	Power of Attorney (included on signature page to the Registrant's Prior Registration Statement on Form S-1 (File No. 333-260816) filed on November 5, 2021).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in New York, New York, on the 22nd day of November, 2021.

LEGATO MERGER CORP. II

By: /s/ Gregory Monahan
Name: Gregory Monahan
Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>/s/ Gregoary Monahan</u> Gregory Monahan	<i>Chief Executive Officer</i> <i>(Principal Executive Officer) and Director</i>	November 22, 2021
<u>/s/ Adam Jaffe</u> Adam Jaffe	<i>Chief Financial Officer</i> <i>(Principal Financial and Accounting Officer)</i>	November 22, 2021
<u>/s/ Brian Pratt</u> Brian Pratt	<i>Chairman of the Board</i>	November 22, 2021
<u>/s/ David Sgro</u> David Sgro	<i>Vice Chairman of the Board</i>	November 22, 2021
<u>/s/ Adam Semler</u> Adam Semler	<i>Director</i>	November 22, 2021
<u>/s/ Ryan Hummer</u> Ryan Hummer	<i>Director</i>	November 22, 2021
<u>/s/ John Ing</u> John Ing	<i>Director</i>	November 22, 2021
<u>/s/ Craig Martin</u> Craig Martin	<i>Director</i>	November 22, 2021
<u>/s/ D. Blair Baker</u> D. Blair Baker	<i>Director</i>	November 22, 2021

GRAUBARD MILLER
THE CHRYSLER BUILDING
405 LEXINGTON AVENUE
NEW YORK, NEW YORK 10174

November 22, 2021

Legato Merger Corp. II
777 Third Avenue, 37th Floor
New York, New York 10017

Dear Sirs:

Reference is made to the Registration Statement on Form S-1 ("Registration Statement") filed by Legato Merger Corp. II ("Company"), a Delaware corporation, under the Securities Act of 1933, as amended ("Act"), covering up to 4,600,000 units of the Company, including the underwriters' over-allotment option (collectively the "Public Units"), with each Unit consisting of one share of common stock, par value \$0.0001 per share (the "Common Stock"), of the Company and one-half of one redeemable warrant of the Company, each whole warrant to purchase one share of Common Stock ("Public Warrant").

We have examined such documents and considered such legal matters as we have deemed necessary and relevant as the basis for the opinion set forth below. With respect to such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as reproduced or certified copies, and the authenticity of the originals of those latter documents. As to questions of fact material to this opinion, we have, to the extent deemed appropriate, relied upon certain representations of certain officers and employees of the Company.

Based upon the foregoing, we are of the opinion that:

1. Public Units. When the Registration Statement becomes effective under the Act and when the offering is completed as contemplated by the Registration Statement, such Public Units will be validly issued, fully paid and non-assessable and will be legally binding obligations of the Company enforceable in accordance with their terms except: (a) as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar laws affecting creditors' rights generally and by general equitable principles (regardless of whether enforceability is considered in a proceeding in equity or at law); (b) as enforceability of any indemnification or contribution provision may be limited under the Federal and state securities laws, and (c) that the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.

2. Common Stock. When the Registration Statement becomes effective under the Act and when the offering is completed as contemplated by the Registration Statement, the shares of Common Stock underlying the Public Units will be validly issued, fully paid and non-assessable.

3. Public Warrants. When the Registration Statement becomes effective under the Act, and when the Public Warrants underlying the Public Units are issued, delivered and paid for as part of the Public Units, as contemplated by the Registration Statement, such Public Warrants will be validly issued, fully paid and non-assessable and will be legally binding obligations of the Company enforceable in accordance with their terms except: (a) as such enforceability may be limited by bankruptcy, insolvency, reorganization or similar laws affecting creditors' rights generally and by general equitable principles (regardless of whether enforceability is considered in a proceeding in equity or at law); (b) as enforceability of any indemnification or contribution provision may be limited under the Federal and state securities laws, and (c) that the remedy of specific performance and injunctive and other forms of equitable relief may be subject to the equitable defenses and to the discretion of the court before which any proceeding therefor may be brought.

4. Warrant Shares. When the Registration Statement becomes effective under the Securities Act, and when the Public Warrants are issued, delivered and paid for as part of the Public Units, the shares of Common Stock issuable upon exercise of such Public Warrants, when issued and sold in accordance with and in the manner described in the Registration Statement and Warrants, will be duly authorized, validly issued, fully paid and non-assessable.

We are opining solely on all applicable statutory provisions of Delaware corporate law, including the rules and regulations underlying those provisions, all applicable provisions of the Delaware Constitution, all applicable judicial and regulatory determinations in connection therewith and, as to the Public Units and the Public Warrants constituting legally binding obligations of the Company, with respect to the laws of the State of New York. Our opinion is based on these laws as in effect on the date hereof and as of the effective date of the Registration Statement, and we assume no obligation to revise or supplement this opinion after the effective date of the Registration Statement should the law be changed by legislative action, judicial decision, or otherwise. We express no opinion as to whether the laws of any other jurisdiction are applicable to the subject matter hereof. We are not rendering any opinion as to compliance with any other Federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

We hereby consent to the use of this opinion as an exhibit to the Registration Statement, to the use of our name as your counsel and to all references made to us in the Registration Statement and in the Prospectus forming a part thereof. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Act, or the rules and regulations promulgated thereunder.

/s/ Graubard Miller

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 pursuant to Rule 462(b) under the Securities Act of 1933, as amended, of our report dated November 5, 2021, relating to the financial statements of Legato Merger Corp. II, appearing in the Registration Statement on Form S-1, File No. 333-260816.

/s/ WithumSmith+Brown, PC

New York, New York

November 22, 2021
