



By Electronic Mail

October 28, 2020

U.S. Securities and Exchange Commission
Division of Investment Management
100 F Street, NE
Washington, D.C. 20549

RE: iShares Trust
Issuer CIK: 0001100663
Issuer File Number: 333-92935 / 811-09729
Form Type: 8-A12B
Filing Date: October 28, 2020

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- iShares US Small Cap Value Factor ETF (SVAL)

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (913) 815-7024. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in dark ink that reads "Bianca Stodden".

Bianca Stodden
Initial Listings Analyst