



By Electronic Mail

March 24, 2021

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: March 24, 2021

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 International Developed Small Cap Value Factor ETF (ISVL)

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 cursive script that reads "Bianca Stodden".

Bianca Stodden  
Senior Initial Listings Analyst