

By Electronic Mail

March 14, 2024

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

RE: iShares Trust

Issuer CIK: 0001100663

Issuer File Number: 333-92935/811-09729

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To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated February 28, 2024, from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- iShares Russell 2000 BuyWrite ETF (IWMW)
- iShares S&P 500 BuyWrite ETF (IVVW)

In order to facilitate timely listing, the Exchange requests acceleration of registration of these securities under Rule 12d1-2 of the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (646) 856-8722. Your assistance is greatly appreciated.

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications