



New York Stock Exchange
11 Wall Street
New York, NY 10005

January 12, 2021

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 NYSE Arca certifies its approval for listing and registration of the Shares of beneficial interest, no par value, of IQ Healthy Hearts ETF, a series of IndexIQ ETF Trust under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Barry Sanyal", written over a light blue rectangular background.