

February 26, 2024

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 Regan Floating Rate MBS ETF, a series of Valued Advisers Trust, under the Exchange Act of 1934.

Sincerely,

