



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 17, 2022

Steven Dunn  
Chief Executive Officer  
abrtn Gold ETF Trust  
c/o abrtn ETFs Sponsor LLC  
1900 Market Street, Suite 200  
Philadelphia, PA 19103

**Re: abrtn Gold ETF Trust**  
**Registration Statement on Form S-3**  
**Filed October 14, 2022**  
**File No. 333-267881**

Dear Steven Dunn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance