



DIVISION OF
CORPORATION FINANCE

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

October 17, 2022

Steven Dunn
Chief Executive Officer
abrnd Precious Metals Basket ETF Trust
c/o abrnd ETFs Sponsor LLC
1900 Market Street, Suite 200
Philadelphia, PA 19103

Re: abrnd Precious Metals Basket ETF Trust
Registration Statement on Form S-3
Filed October 14, 2022
File No. 333-267880

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