

September 13, 2023

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 Bahl & Gaynor Income Growth ETF a series of ETF Series Solutions, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", followed by a long horizontal line.