



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

January 26, 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 TrueShares Low Volatility Equity Income ETF of Listed Funds Trust under the Exchange Act of 1934.

Sincerely,

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