

June 20, 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 New York Stock Exchange certifies its approval for listing and registration of the following series of Tidal ETF Trust, under the Exchange Act of 1934:

- Sound Equity Dividend Income ETF
- Sound Enhanced Fixed Income ETF

Sincerely,

