



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

December 28, 2020

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 SP Funds S&P Global REIT Sharia ETF of Tidal ETF 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.