

January 4, 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 Gabelli Equity Income ETF, a series of GABELLI ETFs TRUST, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. J. Stack", with a long horizontal flourish extending to the right.