



DIVISION OF
INVESTMENT MANAGEMENT

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 6, 2019

VIA EMAIL

Vadim Avdeychik
Paul Hastings LLP
200 Park Avenue
New York, NY 10166

Re: Gabelli ETFs Trust et al.; File No. 812-14935

Dear Mr. Avdeychik:

By form APP-WD filed with the Securities and Exchange Commission on April 30, 2019, you requested that the above-referenced application, filed under the Investment Company Act of 1940, be withdrawn. Please be advised that your request for withdrawal has been granted, pursuant to delegated authority.

Sincerely,

/s/ Andrea Ottomanelli Magovern

Andrea Ottomanelli Magovern
Branch Chief

cc: Erin Loomis Moore, U.S. Securities and Exchange Commission
Michael R. Rosella, Paul Hastings LLP
Justin Capozzi, Paul Hastings LLP