



By Electronic Mail

November, 2020

U.S. Securities and Exchange Commission  
Division of Investment Management  
100 F Street, NE  
Washington, D.C. 20549

RE: Emles Trust  
Issuer CIK: 0001755351  
Issuer File Number: 333-238758 / 811-23431  
Form Type: 8-A12B  
Filing Date: November 24, 2020

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- Emles Protective Allocation ETF (DEFN)
- Emles Luxury Goods ETF (LUXE)

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (646) 856-8722. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to be 'Charles Sullivan', with a long horizontal line extending to the right.

Charles Sullivan  
Initial Listings Analyst