



January 29, 2019

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:

Bes Says

The New York Stock Exchange certifies its approval for listing and registration of the Common Shares of Beneficial Interest With Par Value of \$0.00001 of PIMCO Energy and Tactical Credit Opportunities Fund under the Exchange Act of 1934.

Sincerely,