

October 26, 2022

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 Shares of beneficial interest, no par value, of Simplify Enhanced Income ETF, a series of SIMPLIFY EXCHANGE TRADED FUNDS under the Exchange Act of 1934.

Sincerely,

