

**Yolanda Goettsch**  
Vice President  
Listing Qualifications

By Electronic Mail

December 4, 2020

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on November 30, 2020 The Nasdaq Stock Market (the "Exchange") received from Simplify Exchange Traded Funds (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Simplify Growth Equity PLUS Convexity ETF

Simplify Growth Equity PLUS Downside Convexity ETF

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

