



By Electronic Mail

September 27, 2021

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

RE: Simplify Exchange Traded Funds
Issuer CIK: 0001810747
Issuer File Number: 333-238475/811-23570
Form Type: 8-A12B
Filing Date: September 27, 2021

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"):

- Simplify Risk Parity Treasury ETF (TYA)

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 (913) 815-7024. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in dark ink that reads "Bianca Stodden".

Bianca Stodden
Senior Analyst, Listing Qualifications