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NYSE Regulation

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The Division of
Investment Management

VIA FACSIMILE AND U.S. MAIL

February 21, 2008

Mr. Vincent T. Lowry, President
RevenueShares ETF Trust
One Commerce Square
2005 Market Street, Suite 2020
Philadelphia, Pennsylvania 19103

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The Division of
Investment Management

Re: NYSE Arca, Inc. Listing Approval

Dear Mr. Lowry:

This letter will serve to confirm the approval by NYSE Regulation of the original listing of the following securities of RevenueShares ETF Trust for listing on NYSE Arca, Inc.:

**RevenueShares Large Cap Fund
RevenueShares Mid Cap Fund
RevenueShares Small Cap Fund**

We have certified our approval to the Securities and Exchange Commission. I have enclosed a copy of the certification letter for your files. We anticipate admitting the securities to trading on a listed basis on Friday, February 22, 2008.

Thank you for your assistance throughout this process. If I may be of further assistance, please contact me at (312)442-7832.

Sincerely,

Craig A. Gray
Lead Analyst—Listing Compliance

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Enclosure

cc: James J. O'Connor, Esq., Stradley Ronon Stevens & Young, LLP, 2600 One Commerce Square, Philadelphia, Pennsylvania 19103-7098

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