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# NYSE Regulation

NYSE Regulation, Inc. | 20 Broad Street  
New York, New York 10005  
nyseregulation.com



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April 12, 2010

Ms. Velma Smith, Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance – Filer Support Office  
100 F Street, N.W., Mail Stop 3040  
Washington, D.C. 20549

Re: IndexIQ ETF Trust  
Issuer CIK: 0001415995  
Issuer File Number: 001-34265  
Form 8-A Date: 4/9/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on February 8, 2010) an application from the above-referenced issuer and has approved the Shares of beneficial interest, no par value, of following securities for listing on NYSE Arca, Inc. ("Exchange"):

IQ South Korea Small Cap ETF

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

Clinton Clark  
Corporate Compliance