

CERTFAC

**NYSE Regulation**



**VIA FACSIMILE AND U.S. MAIL**

January 20, 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: ProShares Trust  
CIK: 0001174610  
Filer: 001-32916  
Filing: Form 8-A 1/5/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on January 6, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

ProShares Ultra 7-10 Year Treasury,  
Shares of beneficial interest, no par value

ProShares Ultra 20+ Year Treasury,  
Shares of beneficial interest, no par value

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 (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig A. Gray".

Craig A. Gray  
Manager, Listing Compliance

Enclosure