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 **NYSE Regulation**

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VIA FACSIMILE AND U.S. MAIL

September 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: PIMCO ETF Trust
CIK: 0001450011
Filer No.: 001-34366
Filing: Form 8-A filed 9/1/2010

Dear Ms. Smith:

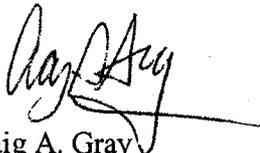
Please be advised that NYSE Regulation, Inc. has received (on July 6, 2010 and September 13, 2010) applications from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. (“Exchange”):

PIMCO Build America Bond Strategy Fund, \$0.001 par value per share

PIMCO Investment Grade Corporate Bond Index Fund, \$0.001 par value per share

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,



Craig A. Gray
Manager, Listing Compliance



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