

CERT-1015



**NYSE Euronext**

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May 17, 2011

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: 5/17/2011

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on April 5, 2011) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. (the "Exchange"):

**Shares of beneficial interest, no par value,  
of the IQ Hong Kong 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,