

CORSTARCA



NYSE Regulation, Inc.
11 Wall Street
New York, NY 10005

August 30, 2012

12000258



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: First Trust Exchange-Traded Fund
Issuer CIK: 0001329377
SEC File Number: 001-32621
Form Type: 8-A12B/A
Filing Date: 07/18/2012

Dear Ms. Smith:

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

First Trust CBOE S&P 500 Tail Hedge Fund

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212)-656-5839. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Reid Carroll". The signature is written in a cursive, flowing style.

Reid Carroll