



NYSE Euronext

CERTIFIED

Clinton W. Clark
Senior Analyst
Listing Compliance

11 Wall Street
New York, NY 10005
T +1 212 656-4632
F +1 212 656-5780
cclark2@nyx.com

December 18, 2012

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



12000461

Re: FlexShares Trust
CIK: 0001491978
SEC File No.: 001-35291
Form Type: 8-A12B
Filing Date: 12/11/2012

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received an application from the above-referenced issuer and has approved the following securities, each a series of shares of beneficial interest, \$0.0001 par value, for listing on NYSE Arca, Inc. (the "Exchange"):

FlexShares Quality Dividend Index Fund
FlexShares Quality Dividend Dynamic Index Fund
FlexShares Quality Dividend Defensive Index Fund

The Exchange requests acceleration of registration of the 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,