

Certnys

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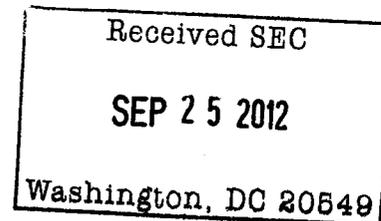
NYSE Regulation

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



12028158

September 25, 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

Re: FlexShares Trust
CIK: 0001491978
SEC File No.: 001-35291
Form Type: 8-A12B
Filing Date: 9/21/2012

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, a series of shares of beneficial interest, \$0.0001 par value, for listing on NYSE Arca, Inc. ("Exchange"):

FlexShares Morningstar Emerging Markets Factor Tilt Index Fund

The Exchange requests acceleration of registration of the 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,

Reid Carroll