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## VIA FACSIMILE ONLY

April 17, 2013

Chief, Information Technology Division of Corporate Finance 100 F Street, NE MS 3040 Washington DC, 20549

Re:

iShares U.S. ETF Trust

Issuer CIK:

0001524513

Issuer File Number: 001-35879

Form Type:

8-A12B

Filing Date:

4/16/2013

To Whom It May Concern:

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

> iShares Enhanced U.S. Large-Cap ETF iShares Enhanced U.S. Small-Cap ETF

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,

Director, Listing Compliance