

20 Broad Street
New York, NY 10005



October 9, 2013

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

Re: ProShares Trust
Issuer CIK: 0001174610
Issuer File Number: 001-32916
Form Type: 8-A12B
Filing Date: 10/3/2013

To Whom It May Concern:

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

ProShares S&P 500 Aristocrats 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) 656-5495. Your assistance is greatly appreciated.

Sincerely,

Olivia Monaco

Olivia Monaco
Listing Compliance



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