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Nasdaq Stock Market

William Slattery, CFA
Vice President
Listing Qualifications

Electronic Mail Only

January 16, 2018

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Mr. Thomas:

This is to certify that on January 16, 2018 The Nasdaq Stock Market (the "Exchange") received from Reality Shares (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Reality Shares Nasdaq NextGen Economy ETF

We further certify that the securities described above have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

William Slattery