



**Benjamin Sawyer**  
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December 15, 2017

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

To whom it may concern:

The NYSE Arca certifies its approval for listing and registration GraniteShares HIPS US High Income ETF a series of GraniteShares ETF Trust under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Sawyer", with a long, sweeping horizontal line extending to the right.