



December 11, 2019

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:

Bes Layr

The NYSE Arca certifies its approval for listing and registration of the RPAR Risk Parity ETF of Tidal ETF Trust under the Exchange Act of 1934.

Sincerely,