

October 16, 2024

U.S. Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, D.C. 20549

RE: NEOS ETF Trust

Issuer CIK: 0001848758

Issuer File Number: 333-253997/811-23645

Form Type: 8-A12B

Filing Date: October 16, 2024

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of NEOS Bitcoin High Income ETF under the Exchange Act of 1934.

Sincerely,

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications