

November 5, 2024

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

RE: Principal Exchange-Traded Funds

Issuer CIK: 0001572661

Issuer File Number: 333-201935 / 811-23029

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To Whom It May Concern:

Choe BZX Exchange, Inc. certifies its approval for listing and registration of Principal International Equity ETF under the Exchange Act of 1934.

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications