

December 11, 2024

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 New York Stock Exchange certifies its approval for listing and registration of the shares of beneficial interest, no par value, of Parnassus Value Select ETF, a series of Parnassus Income Funds, under the Exchange Act of 1934.

Sincerely,

