

January 14, 2025

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

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To Whom It May Concern:

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

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications