

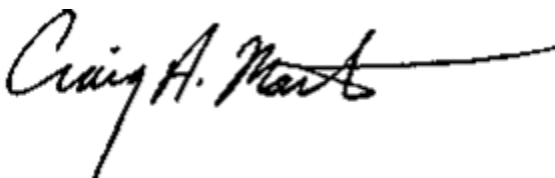
January 21, 2025

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 NYSE Arca certifies its approval for listing and registration of the FolioBeyond Enhanced Fixed Income Premium ETF, a series of Tidal ETF Trust, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig A. Mark", with a long horizontal flourish extending to the right.