



February 18, 2025

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

RE: Abacus FCF ETF Trust
Issuer CIK: 0001604813
Issuer File Number: 811-22995/333-198603
Form Type: 8-A12B
Filing Date: February 18, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Abacus FCF Small Cap Leaders ETF under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to be 'Charles Sullivan', with a long horizontal line extending to the right.

Charles Sullivan
Senior Analyst, Listing Qualifications