



March 25, 2025

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  
Form Type: 8-A12B  
Filing Date: March 25, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Principal Capital Appreciation Select 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