

April 2, 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 Form Type: 8-A12B Filing Date: April 2, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the NEOS S&P 500 Hedged Equity Income ETF under the Exchange Act of 1934.

Sincerely,

Charles Sullivan Senior Analyst, Listing Qualifications