

April 11, 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 Shares of beneficial interest, no par value, of the following series of SIMPLIFY EXCHANGE TRADED FUNDS, under the Exchange Act of 1934:

- Simplify Target 15 Distribution ETF
- Simplify Barrier Income ETF

Sincerely,

