

April 25, 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 Simplify Piper Sandler US Small-Cap PLUS Income ETF, a series of SIMPLIFY EXCHANGE TRADED FUNDS, under the Exchange Act of 1934.

Sincerely,

