

May 2, 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 VistaShares Target 15 USA Quality Income ETF, a series of Tidal Trust III, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, reading "Craig A. Malt". The signature is fluid and cursive, with a long horizontal stroke extending to the right.