

By Electronic Mail

December 19, 2023

U.S. Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, D.C. 20549

RE: ProShares Trust

Issuer CIK: 0001174610

Issuer File Number: 333-89822/811-21114

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To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated December 8, 2023, from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

ProShares S&P 500 High Income ETF (ISPY)

In order to facilitate timely listing, the Exchange requests acceleration of registration of these securities under Rule 12d1-2 of the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (646) 856-8722. Your assistance is greatly appreciated.

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications