



June 25, 2021

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:

Bes Says

The NYSE Arca certifies its approval for listing and registration of the Shares of beneficial interest, no par value, of IQ MacKay ESG Core Plus Bond ETF, a series of IndexIQ Active ETF Trust under the Exchange Act of 1934.

Sincerely,