



January 31, 2025

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

RE: Goldman Sachs ETF Trust  
Issuer CIK: 0001479026  
Issuer File Number: 811-23013 / 333-200933  
Form Type: 8-A12B  
Filing Date: January 31, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of Goldman Sachs U.S. Large Cap Buffer 2 ETF under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to be "Charles Sullivan", written in a cursive style.

Charles Sullivan  
Senior Analyst, Listing Qualifications