



May 12, 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:

Bestoup

The NYSE Arca certifies its approval for listing and registration of the SonicShares™ Airlines, Hotels, Cruise Lines ETF, a series of Tidal ETF Trust under the Exchange Act of 1934.

Sincerely,