

New York Stock Exchange 11 Wall Street New York, NY 10005

July 2, 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:

The NYSE Arca certifies its approval for listing and registration of the ZEGA Buy and Hedge ETF, a series of Tidal ETF Trust under the Exchange Act of 1934.

Sincerely,

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