

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

January 3, 2022

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 UPAR Ultra Risk Parity ETF, a series of Tidal ETF Trust, under the Exchange Act of 1934.

Sincerely,

Ber Daup