



By Electronic Mail

May 17, 2022

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

RE: Tidal ETF Trust
Issuer CIK: 0001742912
Issuer File Number: 333-227298 / 811-23377
Form Type: 8-A12B
Filing Date: May 17, 2022

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated March 23, 2022 from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- Acruence Active Hedge U.S. Equity ETF (XVOL)

In order to facilitate timely listing, the Exchange requests acceleration of registration of these securities under Rule 12d1-2 of the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (646) 856-8722. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read 'Charles Sullivan', with a long horizontal line extending to the right.

Charles Sullivan
Analyst, Listing Qualifications