



By Electronic Mail

April 15, 2024

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

RE: Simplify Exchange Traded Funds  
Issuer CIK: 0001810747  
Issuer File Number: 333-238475/811-23570  
Form Type: 8-A12B  
Filing Date: April 2024

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated April 10, 2024, from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- Simplify Next Intangible Value Index ETF (NXTV)
- Simplify Next Intangible Core Index ETF (NXTI)

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 be 'Charles Sullivan', with a long horizontal stroke extending to the right.

Charles Sullivan  
Senior Analyst, Listing Qualifications