

**UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION**

May 10, 2022

In the Matter of IndexIQ Active ETF Trust

**ORDER GRANTING EXEMPTION FROM
EXCHANGE ACT RULE 14E-5**

IndexIQ Active ETF Trust submitted a letter dated May 10, 2022 requesting that the Securities and Exchange Commission (“Commission”) grant an exemption from Exchange Act Rule 14e-5 for the transactions described in its letter (“Request”).

Based on the representations and the facts presented in the Request, and subject to the terms and conditions described in the letter from the Division of Corporation Finance dated May 10, 2022, it is ORDERED that the request for an exemption from Exchange Act Rule 14e-5 is hereby granted.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Ted Yu
Chief, Office of Mergers and Acquisitions
Division of Corporation Finance