



October 14, 2025

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

RE: ETF Series Solutions  
Issuer CIK: 0001540305  
Issuer File Number: 333-179562 / 811-22668  
Form Type: 8-A12B  
Filing Date: October 14, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Aptus April Buffer ETF, Aptus January Buffer ETF, Aptus July Buffer ETF and Aptus October Buffer ETF under the Exchange Act of 1934.

Sincerely,

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

Charles Sullivan  
Senior Analyst, Listing Qualifications