



March 31, 2026

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

RE: iShares Trust  
Issuer CIK: 0001100663  
Issuer File Number: 333-92935 / 811-09729  
Form Type: 8-A12B  
Filing Date: March 31, 2026

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the iShares MSCI USA Small-Cap Quality Factor ETF under the Exchange Act of 1934, subject to effective registration.

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