

Eun Ah Choi

Senior Vice President

Global Head of Regulatory Operations

September 21, 2026

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on September 10, 2026, The Nasdaq Stock Market LLC (the "Exchange") received from Tidal Trust III (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

VistaShares Shield S&P 500 Enhanced Protection ETF

VistaShares Shield Nasdaq 100 Enhanced Protection ETF

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

