

J.P. MORGAN EXCHANGE-TRADED FUND TRUST

FORM 40-17F2

(Certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2)

Filed 10/13/26

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Symbol	JIG

OMB APPROVAL	
OMB Number:	3235-0360
Expires:	December 31, 2026
Estimated average burden hours per response	2.0

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM N-17f-2

**Certificate of Accounting of Securities and Similar
Investments in the Custody of
Management Investment Companies**

Pursuant to Rule 17f-2 [17 CFR 270.17f-2]

1. Investment Company Act File Number: 811-22903					Date examination completed: October 31, 2025	
2. State identification Number:						
	AL	AK	AZ	AR	CA	CO
	CT	DE	DC	FL	GA	HI
	ID	IL	IN	IA	KS	KY
	LA	ME	MD	MA	MI	MN
	MS	MO	MT	NE	NV	NH
	NJ	NM	NY	NC	ND	OH
	OK	OR	PA	RI	SC	SD
	TN	TX	UT	VT	VA	WA
	WV	WI	WY	PUERTO RICO		
	Other (specify):					
3. Exact name of investment company as specified in registration statement: J.P. Morgan Exchange-Traded Fund Trust						
4. Address of principal executive office (number, street, city, state, zip code): 390 Madison Avenue, New York, NY 10017						

INSTRUCTIONS

This Form must be completed by investment companies that have custody of securities or similar investments.

Investment Company

- All items must be completed by the investment company.
- Give this Form to the independent public accountant who, in compliance with Rule 17f-2 under the Act and applicable state law, examines securities and similar investments in the custody of the investment company.

Accountant

- Submit this Form to the Securities and Exchange Commission and appropriate state securities administrators when filing the certificate of accounting required by Rule 17f-2 under the Act and applicable state law. File the original and one copy with the Securities and Exchange Commission's principal office in Washington, D.C., one copy with the regional office for the region in which the investment company's principal business operations are conducted, and one copy with the appropriate state administrator(s), if applicable.

THIS FORM MUST BE GIVEN TO YOUR INDEPENDENT PUBLIC ACCOUNTANT

SEC's Collection of Information

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. Filing of Form N-17f-2 is mandatory for an investment company that has custody of securities or similar investments. Rule 17f-2 under section 17(f) of the Investment Company Act of 1940 requires the investment company to retain an independent public accountant to verify the company's securities and similar investments by actual examination three times during each fiscal year. The accountant must prepare a certificate stating that the examination has occurred and describing the examination, and must transmit the certificate to the Commission with Form N-17f-2 as a cover sheet. The Commission uses the Form to ensure that the certificate is properly attributed to the investment company. The Commission estimates that the burden of completing Form N-17f-2 is approximately 1.0 hours per filing. Any member of the public may direct to the Commission any comments concerning the accuracy of the burden estimate of this Form, and any suggestions for reducing this burden. This collection of information has been reviewed by the Office of Management and Budget in accordance with the clearance requirements of 44 U.S.C. § 3507. Responses to this collection of information will not be kept confidential.

Management Statement Regarding Compliance with Certain Provisions of the Investment Company Act of 1940

We, as members of management of JPMorgan Nasdaq Hedged Equity Laddered Overlay ETF (a separate series of J.P. Morgan Exchange-Traded Fund Trust) (the “Fund”), are responsible for complying with the requirements of subsections (b) and (c) of Rule 17f-2, Custody of Investments by Registered Management Investment Companies, of the Investment Company Act of 1940. We are also responsible for establishing and maintaining effective internal controls over compliance with those requirements. We have performed an evaluation of the Fund’s compliance with the requirements of subsections (b) and (c) of Rule 17f-2 as of October 31, 2025, and from September 24, 2025 through October 31, 2025.

Based on this evaluation, we assert that the Fund was in compliance with the requirements of subsections (b) and (c) of Rule 17f-2 of the Investment Company Act of 1940 as of October 31, 2025, and from September 24, 2025 through October 31, 2025, with respect to securities reflected in the investment account of the Fund.

J.P. Morgan Exchange-Traded Fund Trust

By: /s/ Joseph Parascondola
Mr. Joseph Parascondola
Assistant Treasurer

October 13, 2026
Date



Report of Independent Accountants

To the Board of Trustees of J.P. Morgan Exchange-Traded Fund Trust

We have examined management's assertion, included in the accompanying Management Statement Regarding Compliance with Certain Provisions of the Investment Company Act of 1940, that JPMorgan Nasdaq Hedged Equity Laddered Overlay ETF (a separate series of J.P. Morgan Exchange-Traded Fund Trust) (the "Fund") complied with the requirements of subsections (b) and (c) of Rule 17f-2 under the Investment Company Act of 1940 ("the Act") (the "specified requirements") as of October 31, 2025. The Fund's management is responsible for its assertion and the Fund's compliance with the specified requirements. Our responsibility is to express an opinion on management's assertion about the Fund's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated in all material respects, and, accordingly, included examining, on a test basis, evidence about the Fund's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Included among our procedures were the following tests performed as of October 31, 2025, and with respect to agreement of security purchases and sales or maturities, for the period from September 24, 2025 (the date of our last examination), through October 31, 2025:

- Confirmation of all securities held at the Depository Trust Company (the "depository") in book entry form and test the completeness and accuracy of the reconciliation procedures performed by J.P. Morgan Chase Bank, N.A. (the "Custodian") at an omnibus level between the depository and the books and records of the Custodian;
- Reconciliation of all securities shown on the books and records of the Fund to the statements from the Custodian; and
- Agreement of 3 security purchases and 3 security sales or maturities since our last report from the books and records of the Fund to broker confirmations or, where broker replies were not received, the application of alternative procedures.

PricewaterhouseCoopers LLP
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Our examination does not provide a legal determination on the Fund's compliance with the specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

In our opinion, management's assertion that the Fund complied with the requirements of subsections (b) and (c) of Rule 17f-2 of the Investment Company Act of 1940 as of October 31, 2025 with respect to securities reflected in the investment account of the Fund is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Board of Trustees of J.P. Morgan Exchange-Traded Fund Trust and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

/s/ PricewaterhouseCoopers LLP
New York, New York
October 13, 2026