



By Electronic Mail

December 26, 2019

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

RE: Listed Funds Trust
Issuer CIK: 0001683471
Issuer File Number: 333-215588/811-23226
Form Type: 8-A12B
Filing Date: December 26, 2019

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- Source Dividend Opportunity ETF (DVOP)

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (913) 815-7024. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Bianca Stodden".

Bianca Stodden
Initial Listings Analyst