



March 18, 2025

U.S. Securities and Exchange Commission
Division of Corporation Finance
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: March 18, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Fortuna Hedged Bitcoin Fund under the Exchange Act of 1934.

Sincerely,

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

Charles Sullivan
Senior Analyst, Listing Qualifications