



June 25, 2025

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

RE: Horizon Funds
Issuer CIK: 0001643174
Issuer File Number: 333-205411 / 811-23063
Form Type: 8-A12B
Filing Date: June 25, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Horizon Dividend Income ETF, Horizon Core Equity ETF, and Horizon Managed Risk ETF under the Exchange Act of 1934.

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