



July 9, 2025

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

RE: Roundhill ETF Trust  
Issuer CIK: 0001976517  
Issuer File Number: 333-273052 / 811-23887  
Form Type: 8-A12B  
Filing Date: July 9, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Roundhill S&P 500 No Dividend Target ETF under the Exchange Act of 1934.

Sincerely,

*Bianca Stodden*

Bianca Stodden  
Senior Analyst, Listing Qualifications