

**Eun Ah Choi**

Senior Vice President  
Global Head of Regulatory Operations

July 9, 2025

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

Division of Corporation Finance:

This is to certify that on May 5, 2025 The Nasdaq Stock Market (the "Exchange") received from Horizon Funds (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Horizon Digital Frontier ETF

Horizon Nasdaq-100 Defined Risk ETF

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

