



By Electronic Mail

December 22, 2020

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

RE: Listed Funds Trust  
Issuer CIK: 0001616668  
Issuer File Number: 333-201530 / 811-23024  
Form Type: 8-A12B  
Filing Date: December 22, 2020

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"):

- Pacer Swan SOS Conservative (December) ETF (PSCX)
- Pacer Swan SOS Moderate (December) ETF (PSMD)
- Pacer Swan SOS Flex (December) ETF (PSFD)

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 dark ink, appearing to be 'Charles Sullivan', with a long, sweeping horizontal line extending to the right.

Charles Sullivan  
Initial Listings Analyst