

**Eun Ah Choi**

Vice President, Listing Qualifications  
Deputy General Counsel

May 18, 2022

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 16, 2022, The Nasdaq Stock Market LLC (the "Exchange") received from Listed Funds Trust (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

STF Tactical Growth & Income ETF

STF Tactical Growth ETF

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

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request

Sincerely,

