

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

February 28, 2024

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 February 28, 2024, The Nasdaq Stock Market LLC (the "Exchange") received from Roundhill ETF Trust (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Shares of beneficial interest, no par value
Roundhill Daily 2X Long Magnificent Seven ETF
Roundhill Daily Inverse Magnificent Seven 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,

