



By Electronic Mail

October 2, 2024

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: October 2, 2024

To Whom It May Concern:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated September 18, 2024, from the above-referenced issuer and has approved the following security for listing on Cboe BZX Exchange, Inc. ("Exchange"):

- Roundhill China Dragons ETF (DRAG)

In order to facilitate timely listing, the Exchange requests acceleration of registration of this security under Rule 12d1-2 of the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (913) 205-4370. Your assistance is greatly appreciated.

Sincerely,

*Bianca Stodden*

Bianca Stodden  
Senior Analyst, Listing Qualifications