

July 2, 2025

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

RE: Horizon Funds

Issuer CIK: 0001643174

Issuer File Number: 333-205411 / 811-23063

Form Type: 8-A12B Filing Date: July 2, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Horizon Core Bond ETF and Horizon Flexible Income ETF under the Exchange Act of 1934.

Sincerely,

## Bianca Stodden

Bianca Stodden Senior Analyst, Listing Qualifications