



March 17, 2026

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: March 17, 2026

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Roundhill Ultra Short Duration No Dividend Target ETF under the Exchange Act of 1934, subject to effective registration.

Sincerely,

A handwritten signature in black ink, appearing to be 'Charles Sullivan', with a long horizontal line extending to the right.

Charles Sullivan
Senior Analyst, Listing Qualifications