



By Electronic Mail

December 22, 2021

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

RE: ETF Opportunities Trust  
Issuer CIK: 0001771146  
Issuer File Number: 333-234544 / 811-23439  
Form Type: 8-A12B  
Filing Date: December 22, 2021

To Whom It May Concern:

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

- Cultivar ETF (CVAR)

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (913) 815-7024. Your assistance is greatly appreciated.

Sincerely,

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

Charles Sullivan  
Analyst, Listing Qualifications