



December 13, 2024

U.S. Securities and Exchange Commission
Division of Corporation Finance
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 13, 2024

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of T-Rex 2X Long Tesla Daily Target ETF and T-Rex 2X Inverse Tesla Daily Target ETF under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink that reads "Bianca Stodden".

Bianca Stodden
Senior Analyst, Listing Qualifications