



+By Electronic Mail

January 10, 2024

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

RE: WisdomTree Bitcoin Fund
Form Type: 8-A12B
Filing Date: January 10, 2024

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Common Shares of Beneficial Interest of WisdomTree Bitcoin Fund (BTCW), under the Exchange Act of 1934.

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