

October 22, 2025

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: October 22, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Tuttle Capital MSTR 0DTE Covered Call ETF under the Exchange Act of 1934.

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications