



April 1, 2026

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

RE: Global X Funds
Issuer CIK: 0001432353
Issuer File Number: 333-151713/811-22209
Form Type: 8-A12B
Filing Date: April 1, 2026

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Global X Ethereum Covered Call 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