



June 9, 2026

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: June 9, 2026

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of Tuttle Capital Memory Stack Income Blast ETF under the Exchange Act of 1934.

Sincerely,

*Bianca Stodden*

Bianca Stodden  
Senior Analyst, Listing Qualifications