



September 14, 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
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To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of Porter & Company Property & Casualty Index ETF under the Exchange Act of 1934.

Sincerely,

Bianca Stodden

Bianca Stodden
Lead Analyst, Listing Qualifications