

By Electronic Mail

September 26, 2024

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:

Please be advised that Cboe BZX Exchange, Inc. has received an application dated December 28, 2023, from the above-referenced issuer and has approved the following securities for listing on Cboe BZX Exchange, Inc. ("Exchange"):

• T-Rex 2X Long NFLX Daily Target ETF (NFLU)

In order to facilitate timely listing, the Exchange requests acceleration of registration of these securities under Rule 12d1-2 of the Securities Exchange Act of 1934, as amended. If there are any questions, please call me at (646) 856-8722. Your assistance is greatly appreciated.

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications