



September 3, 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: September 3, 2025

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the TappAlpha Innovation 100 Growth & Daily Income ETF under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles Sullivan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Charles Sullivan
Senior Analyst, Listing Qualifications