

+By Electronic Mail

January 10, 2024

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

RE: WisdomTree Bitcoin Fund

Form Type: 8-A12B

Filing Date: January 10, 2024

To Whom It May Concern:

Cboe BZX Exchange, Inc. certifies its approval for listing and registration of the Common Shares of Beneficial Interest of WisdomTree Bitcoin Fund (BTCW), under the Exchange Act of 1934.

Sincerely,

Charles Sullivan

Senior Analyst, Listing Qualifications