

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 4, 2024

Grayscale Ethereum Trust ETF

(Exact name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

001-42185
(Commission File Number)

82-6677805
(IRS Employer
Identification No.)

c/o Grayscale Investments, LLC
290 Harbor Drive, 4th Floor
Stamford, Connecticut
(Address of Principal Executive Offices)

06902
(Zip Code)

Registrant's Telephone Number, Including Area Code: 212 668-1427

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Grayscale Ethereum Trust ETF Shares	ETHE	NYSE Arca, Inc.

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§ 230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§ 240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 1.01. Entry into a Material Definitive Agreement.

On October 30, 2024, Grayscale Investments, LLC, the sponsor (the “Sponsor”) filed a Certificate of Amendment to Certificate of Trust on behalf of Grayscale Ethereum Trust ETF (the “Trust”) with the Secretary of the State of Delaware for the purpose of changing its name from “Grayscale Ethereum Trust (ETH)” to “Grayscale Ethereum Trust ETF” (the “Certificate of Amendment”), with an effective date of November 4, 2024.

Additionally, on November 4, 2024, the Sponsor entered into Amendment No. 1 (the “Amendment No. 1”) to the Second Amended and Restated Declaration of Trust and Trust Agreement (the “Trust Agreement”), dated as of June 12, 2024, as may be amended from time to time, which changes the name of the Trust, effective as of November 4, 2024.

The Certificate of Amendment, which also became effective as of November 4, 2024, is attached as Exhibit A to the Amendment No. 1.

The foregoing description of the Amendment No. 1 and the Certificate of Amendment does not purport to be complete and is qualified in its entirety by reference to the full text of the Amendment No. 1 and the Certificate of Amendment, copies of which are attached hereto as Exhibits 4.1 and 4.2 and incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
4.1	Amendment No. 1 to the Second Amended and Restated Declaration of Trust and Trust Agreement
4.2	Certificate of Amendment to Certificate of Trust (attached as Exhibit A to Amendment No. 1 to the Second Amended and Restated Declaration of Trust and Trust Agreement)
104	Cover Page Interactive Data File (the cover page XBRL tags are embedded within the inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Grayscale Investments, LLC,
as Sponsor of Grayscale Ethereum Trust ETF

Date: November 4, 2024

By: /s/ Edward McGee

Name: Edward McGee

Title: Chief Financial Officer*

* The Registrant is a trust and the identified person signing this report is signing in their capacity as an authorized officer of Grayscale Investments, LLC, the Sponsor of the Registrant.

**AMENDMENT NO. 1 TO
THE SECOND AMENDED AND
RESTATED DECLARATION OF TRUST
AND TRUST AGREEMENT**

This **AMENDMENT NO. 1 (THE “AMENDMENT”) TO THE SECOND AMENDED AND RESTATED DECLARATION OF TRUST AND TRUST AGREEMENT** of **GRAYSCALE ETHEREUM TRUST (ETH)** is made and entered into as of November 4, 2024, by and among **GRAYSCALE INVESTMENTS, LLC**, a Delaware limited liability company, **CSC DELAWARE TRUST COMPANY (formerly Delaware Trust Company)**, a Delaware corporation, as trustee, and the **SHAREHOLDERS** from time to time hereunder.

* * *

RECITALS

WHEREAS, the Sponsor and the Trustee entered into the Second Amended and Restated Declaration of Trust and Trust Agreement dated as of June 12, 2024, as may be further amended from time to time (the “**Trust Agreement**”);

WHEREAS, Section 10.1 of the Trust Agreement provides that the Sponsor and the Trustee may amend the Trust Agreement without the consent of the Shareholders, subject to certain exceptions; and

WHEREAS, the Sponsor and the Trustee wish to amend the Trust Agreement pursuant to Section 10.1 thereof, to amend the name of the Trust to Grayscale Ethereum Trust ETF, with such amendment to be effective immediately as of the date hereof.

NOW, THEREFORE, pursuant to Section 10.1 of the Trust Agreement, the Trustee and the Sponsor hereby amend the Trust Agreement as set forth below.

ARTICLE I

AMENDMENT

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SECTION 1.1 *Amendments.* The Trust Agreement is hereby amended as follows:

(a) Section 1.2 of the Trust Agreement is hereby amended and restated in its entirety to read as follows:

SECTION 1.2 *Name.*

The name of the Trust is “Grayscale Ethereum Trust ETF” in which name the Trustee and the Sponsor shall cause the Trust to carry out its purposes as set forth in Section 1.5,

make and execute contracts and other instruments in the name and on behalf of the Trust and sue and be sued in the name and on behalf of the Trust.

(b) As used in the Trust Agreement, all references to “Grayscale Ethereum Trust (ETH)” are hereby amended to refer to “Grayscale Ethereum Trust ETF.”

(c) Section 13.11 of the Trust Agreement is hereby amended and restated in its entirety to read as follows:

SECTION 13.11 *Integration.* This Trust Agreement and the Amendment constitute the entire agreement among the parties hereto pertaining to the subject matter hereof and supersede all prior agreements and understandings pertaining thereto.

(d) The Form of Certificate of Trust of the Trust attached in the Trust Agreement as Exhibit A is replaced in its entirety with the Form of Certificate of Amendment to Certificate of Trust attached hereto as Exhibit A.

ARTICLE II

MISCELLANEOU

S

SECTION 2.1 *Governing Law.* The validity and construction of this Amendment shall be governed by the laws of the State of Delaware, and the rights of all parties hereto and the effect of every provision hereof shall be subject to and construed according to the laws of the State of Delaware without regard to the conflict of laws provisions thereof.

SECTION 2.2 *Provisions In Conflict With Law or Regulations.*

(a) The provisions of this Amendment are severable, and if the Sponsor shall determine, with the advice of counsel, that any one or more of such provisions (the “**Conflicting Provisions**”) are in conflict with the Code, the Delaware Trust Statute, the Securities Act, if applicable, or other applicable U.S. federal or state laws or the rules and regulations of any Secondary Market, the Conflicting Provisions shall be deemed never to have constituted a part of this Amendment, even without any amendment of this Amendment pursuant to this Amendment; provided, however, that such determination by the Sponsor shall not affect or impair any of the remaining provisions of this Amendment or the Trust Agreement, or render invalid or improper any action taken or omitted prior to such determination. No Sponsor or Trustee shall be liable for making or failing to make such a determination.

(b) If any provision of this Amendment shall be held invalid or unenforceable in any jurisdiction, such holding shall not in any manner affect or render invalid or unenforceable such provision in any other jurisdiction or any other provision of this Amendment in any jurisdiction.

SECTION 2.3 *Construction.* In this Amendment, unless the context otherwise

requires, words used in the singular or in the plural include both the plural and singular and words denoting any gender include all genders. The title and headings of different parts are inserted for convenience and shall not affect the meaning, construction or effect of this Amendment.

SECTION 2.4 *Counterparts; Electronic Signatures.* This Amendment may be executed in one or more counterparts (including those by facsimile or other electronic means), all of which shall constitute one and the same instrument binding on all of the parties hereto, notwithstanding that all parties are not signatory to the original or the same counterpart. This Amendment, to the extent signed and delivered by means of a facsimile machine or other electronic transmission, shall be treated in all manner and respects as an original agreement and shall be considered to have the same binding legal effect as if it were the original signed version thereof delivered in person.

SECTION 2.5 *Defined Terms.* For purposes of this Amendment, any capitalized terms used and not defined herein shall have the same respective meanings as assigned to them in the Trust Agreement.

SECTION 2.6 *Authorization.* The Sponsor hereby authorizes and directs the Trustee to execute this Amendment and to execute and file the Certificate of Amendment with the Secretary of State of the State of Delaware.

[*Signature Page Follows*]

IN WITNESS WHEREOF, the undersigned have duly executed this Amendment No. 1 to the Second Amended and Restated Declaration of Trust and Trust Agreement as of the day and year first above written.

CSC DELAWARE TRUST COMPANY, as
Trustee

By: /s/ Gregory Daniels
Name: Gregory Daniels
Title: Vice President

GRAYSCALE INVESTMENTS, LLC, as
Sponsor

By: /s/ Edward McGee
Name: Edward McGee
Title: Chief Financial Officer

**CERTIFICATE OF AMENDMENT
TO
CERTIFICATE OF TRUST
OF
GRAYSCALE ETHEREUM TRUST (ETH)**

This Certificate of Amendment of Grayscale Ethereum Trust (ETH) (the “Trust”) is being duly executed and filed to amend the Certificate of Trust (the “Certificate of Trust”) of a statutory trust formed under the Delaware Statutory Trust Act (12 Del. C. § 3801 et seq.) (the “Act”).

1. Name. The name of the statutory trust amended hereby is Grayscale Ethereum Trust (ETH).

2. Amendment of Certificate. The Certificate of Trust of the Trust is hereby amended by changing the name of the Trust to Grayscale Ethereum Trust ETF.

3. Effective Date. This Certificate of Amendment shall be effective on November 4, 2024, at 12:01 a.m.

IN WITNESS WHEREOF, the undersigned has duly executed this Certificate of Amendment in accordance with Section 3811(a)(2) of the Act.

CSC DELAWARE TRUST COMPANY, not in its individual capacity but solely as Trustee of the Trust

By: /s/ Gregory Daniels
Name: Gregory Daniels
Title: Vice President