

May 13, 2024

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The NYSE Arca certifies its approval for listing and registration of the following series of Direxion Shares ETF Trust, under the Exchange Act of 1934:

- Shares of Beneficial Interest, of Direxion Daily AI and Big Data Bull 2X Shares
- Shares of Beneficial Interest, of Direxion Daily AI and Big Data Bear 2X Shares

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", with a long horizontal flourish extending to the right.