

March 5, 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:

- Direxion Daily Concentrated Qs Bear 1X Shares
- Direxion Daily Concentrated Qs Bull 2X Shares

Sincerely,

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