

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

December 10, 2024

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

Division of Corporation Finance:

This is to certify that on December 3, 2024, The Nasdaq Stock Market LLC (the "Exchange") received from Direxion Shares ETF Trust (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Shares of Beneficial Interest
Direxion Daily BRKB Bull 2X Shares
Direxion Daily BRKB Bear 1X Shares
Direxion Daily PLTR Bull 2X Shares
Direxion Daily PLTR Bear 1X Shares

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

