

NYSE Regulation

CERT-DAC



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VIA FACSIMILE AND U.S. MAIL

November 30, 2009

Ms. Velma Smith, Branch Chief
Securities and Exchange Commission
Division of Corporation Finance – Filer Support Office
100 F Street, N.W., Mail Stop 3040
Washington, D.C. 20549

Re: Direxion Shares ETF Trust
CIK: 0001424958
Filer No.: 001-34160
Filing: Form 8-A filed 11/19/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on November 20, 2009) an application from the above-referenced issuer and has approved the Shares of beneficial interest, no par value, of following securities for listing on NYSE Arca, Inc. (“Exchange”):

Direxion Daily China Bull 3X Shares
Direxion Daily China Bear 3X Shares
Direxion Daily Latin America Bull 3X Shares
Direxion Daily Latin America Bear 3X Shares

The Exchange requests acceleration of registration of these securities under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance