

 **NYSE Regulation.***CERTAC*

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VIA FACSIMILE AND U.S. MAIL

April 14, 2009

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: Direxion Shares ETF Trust
CIK: 0001424958
Filer No.: 001-34160
Filing: Form 8-A filed 3/24/2009

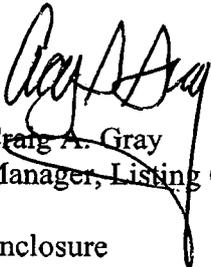
Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on March 25, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Direxion Daily 10-Year Treasury Bull 3X Shares
Direxion Daily 10-Year Treasury Bear 3X Shares
Direxion Daily 30-Year Treasury Bull 3X Shares
Direxion Daily 30-Year Treasury 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

Enclosure