

CERT-DAC

20 Broad Street
New York, NY 10005



NYSE
REGULATION



13015192

April 9, 2013

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

Re: Direxion Shares ETF Trust
CIK: 0001424958
SEC File No.: 001-34160
Form Type: 8-A12B
Filing Date: 4/5/2013

To whom this may concern:

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

Direxion Daily Brazil Bull 3X Shares
Direxion Daily South Korea Bull 3X Shares

The Exchange requests acceleration of registration of the security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-5839. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Reid Carroll".

Reid Carroll