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Received SEC

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Washington, DC 20549  
CERT NYS  
File No. 001-36392

April 9, 2014

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

Re: **Direxion Shares ETF Trust II**  
CIK: 0001496646  
SEC File No.: 001-36392  
Form Type: 8-A12B  
Filing Date: 4/3/2014

To Whom It 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 Gold Bull 3X Shares**  
**Direxion Daily Gold Bear 3X Shares**

The Exchange requests acceleration of registration of the securities under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-5495. Your assistance is greatly appreciated.

Sincerely,

Olivia Monaco  
Issuer Oversight  
NYSE Regulation, Inc.