



NYSE Regulation, Inc.

July 31, 2014

Chief, Information Technology
Division of Corporate Compliance
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: 7/24/2014

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 iBillionaire Index ETF

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,

A handwritten signature in blue ink that reads "Olivia Monaco".

Olivia Monaco
Issuer Oversight
NYSE Regulation, Inc.



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