

August 4, 2026

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

To whom it may concern:

The NYSE Arca certifies its approval for listing and registration of the Shares of Beneficial Interest of the Direxion Daily SpaceX Bear 2X ETF of Direxion Shares ETF Trust, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, appearing to read "Craig A. Mank", with a long horizontal flourish extending to the right.