

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Direxion Auspice Broad Commodity Strategy ETF		81-3528703	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Pat Rudnick	646-572-3631	rudnickp@direxioninvestments.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
1301 Avenue of the Americas, 28th Floor		New York, NY 10019	
<b>8</b> Date of action		<b>9</b> Classification and description	
10/31/23		Nontaxable Return of Capital Distribution	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
25460E307	N/A	COM	N/A

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **During the fiscal year ending 10/31/23, Direxion Auspice Broad Commodity Strategy ETF declared quarterly dividends that included a non-taxable return of capital. Please reference the attached sheet for details relating to the date of action.**

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **For each dividend noted above, 4.10% of each such dividend was a return of capital in accordance with IRS section 301 (c)(2). Accordingly, the shareholder would reduce each share of their tax cost basis in the COM stock by the portion of each distribution determined to be nontaxable return of capital.**

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **The cost basis of the shareholders of record for each dividend noted above is lowered by the per share return of capital amount disclosed in the attachment. The rate was determined in accordance with IRC Section 301 and Section 316.**



Direxion Auspice Broad Commodity Strategy ETF  
81-3528703

<b>Record Date</b>	<b>Ex Date</b>	<b>Payable Date</b>	<b>Total Dividend</b>	<b>4.10% Return of Capital</b>
6/22/2023	6/21/2023	6/28/2023	0.54710	0.0224
9/20/2023	9/19/2023	9/26/2023	0.31414	0.0129