



December 20, 2023

The Honorable Gary Gensler
Chairman
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Dear Chairman Gensler,

The undersigned financial officers are writing with concern to the Notice of Filing of Proposed Rule Change to Amend the NYSE Listed Company Manual to Adopt Listing Standards for Natural Asset Companies. We respectfully request that the U.S. Securities and Exchange Commission (SEC) reopen the comment period and extend the decision deadline for an additional 60 days to ensure that interested parties are given the opportunity to provide feedback on this significant rule change.

The SEC announced the rule change on September 29 and provided for only 21 days of public comment. This public comment period is unusually brief and is insufficient, given the significance of the rule being considered. We are aware of many interested parties who would have provided public comment if given sufficient time to prepare and submit their comments.

We have many concerns regarding the substance of the rule and the implications it would have on the markets and the lands of states we represent. We would appreciate the opportunity to address them through a reasonable public comment process.

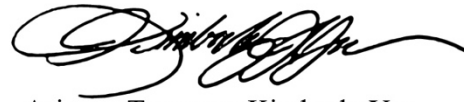
The SEC's stated role is to protect investors and promote capital formation. We believe this rule, if adopted, would act in direct opposition to the stated goals of the SEC.

Thank you for your consideration.

Sincerely,



Alaska Commissioner of Revenue Adam Crum



Arizona Treasurer Kimberly Yee




Florida Chief Financial Officer Jimmy Patronis



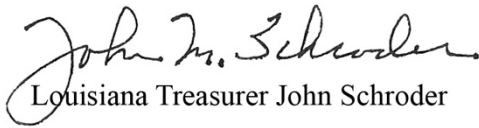
Idaho Treasurer Julie Ellsworth



Indiana Treasurer Daniel Elliott



Kansas Treasurer Steven Johnson



Louisiana Treasurer John Schroder



Mississippi Treasurer David McRae



Nebraska Auditor Mike Foley



Nevada Controller Andy Matthews



North Carolina Treasurer Dale Folwell



North Dakota Treasurer Thomas Beadle



Ohio Treasurer Robert Sprague



Oklahoma Auditor & Inspector Cindy Byrd



Oklahoma Treasurer Todd Russ



Pennsylvania Treasurer Stacy Garrity



South Carolina Treasurer Curtis Loftis



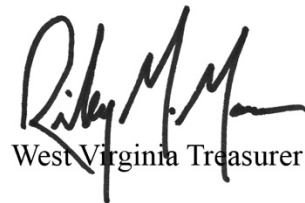
South Dakota Treasurer Josh Haeder



Texas Comptroller Glenn Hegar



Utah Treasurer Marlo Oaks



West Virginia Treasurer Riley Moore



Wisconsin Treasurer John Leiber



Wyoming Treasurer Curt Meier