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November 19, 2019

Via e-mail at [rule-comments@sec.gov](mailto:rule-comments@sec.gov)  
The Honorable Jay Clayton, Chairman  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: File No. S7-23-19  
Release No. 34-87458  
Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8

Dear Chairman Clayton:

I am writing to request the comment period on the proposed rule to increase regulation on actions governed under Exchange Act Rule 14a-8 be extended from 60 to 120 days. The rule directly impacts the work Segal Marco provides to clients on shareholder advocacy and imposes an unreasonable burden on firms like ours that provide these valuable services to their clients.

To provide us sufficient time to examine the 179 pages of proposed rulemaking and respond to the many questions posed, please consider an extension to the requested 120 days.

Sincerely,

A handwritten signature in black ink, appearing to read "Maureen O'Brien", written in a cursive style.

Maureen O'Brien  
Vice President, Corporate Governance Director  
Segal Marco Advisors