

MEMORANDUM

To: Comment File (SR-NYSE-2023-09) – The Notice of Filing of Proposed Rule Change to Amend the NYSE Listed Company Manual to Adopt Listing Standards for Natural Asset Companies (“Notice”)

From: Mark Jacoby, Senior Special Counsel, The Office of Chief Accountant

Date: October 26, 2023

Re: Meeting with Representatives of Ernst & Young LLP

On October 26, 2023, Commission Staff met virtually with representatives of Ernst & Young LLP (“EY”), including Mark Mahar and Jason Bond. The following Commission representatives were present: Sarah Esquivel, Megan Hearn, and Mark Jacoby. The Notice and EY’s comment letter regarding the Notice were the topics of discussion.