



April 23, 2018

Mr. Brent J. Fields  
Secretary U.S. Securities and Exchange Commission  
100 F Street, NW  
Washington, DC. 20549-1090

RE: SR-IEX-2018-06

Dear Mr. Fields:

As the founder and CEO of several companies throughout my career, including Groupon, a company that I led from founding through IPO, I have seen firsthand how the public markets can impose short-term pressures on companies with a strong sense of vision and long-term orientation. Quarterly guidance should not be driving investment choices. Rather, investors should be evaluating companies' choices and initiatives for their impact years or even decades from now. A high-growth company, especially one that is pioneering a new industry or technology, should be rewarded for continuing to innovate, iterate and learn in the name of future growth.

I'm excited about the creation of a new environment like LTSE Listings on IEX where ambitious companies can more effectively invest in their futures while also being public. By providing companies with another option for listing on the public markets, especially one that allows companies to retain so much of what they find valuable in the private markets, I believe the creation of LTSE Listings on IEX will encourage more companies to go public.

Sincerely,

DocuSigned by:  
  
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Andrew Mason  
CEO, Descript