May 6, 2022

Vanessa A. Countryman  
Secretary, Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090

RE: Request for Extension to the Comment Period for the Proposed Rule on “The Enhancement and Standardization of Climate-Related Disclosures for Investors”  
File No. S7-10-22

Secretary Countryman:

On behalf of the more than 200,000 family farmer, rancher, and rural members of National Farmers Union (NFU), we are writing to request a 180-day extension to the comment period for the Securities and Exchange Commission’s (SEC) Proposed Rule on “The Enhancement and Standardization of Climate Related Disclosures for Investors.” Given the breadth, length, and complexity of the proposed rule, and the potentially novel impacts and reporting requirements it could generate, we are concerned the 60-day comment period is inadequate.

NFU is a grassroots general farm organization representing family farm, ranch, and rural members nationwide. Since 1902, NFU has worked to ensure that farm families and their communities are respected, valued, and enjoy economic prosperity and social justice. Farmers Union members have long recognized that the climate is changing. They support efforts that leverage agriculture’s potential to be part of the solution to climate change through voluntary and incentive-based approaches that help them sequester carbon and reduce emissions on their operations.

While our members are not typically registrants or directly subject to the jurisdiction and oversight of the SEC, we are concerned that aspects of the proposed rule might affect their businesses as producers of agricultural commodities. We are especially concerned about the potential implications of “Scope 3” reporting requirements under the proposed rule, which could be burdensome and challenging for small and mid-sized family operations to comply with.
Family farmers, ranchers, and rural small businesses need time to fully understand and provide feedback on the proposal.

Thank you for considering our request for an extension. If you have any questions or would like to further discuss NFU’s position, please contact Aaron Shier, NFU Senior Government Relations Representative, via e-mail at [redacted] or by phone at [redacted].

Sincerely,

Rob Larew
President