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June 17, 2022

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

Re: Comments on SEC's Proposed Rules on the Enhancement and Standardization of Climate-Related Disclosures for Investors (File No. S7-10-22)

Dear Ms. Countryman,

The South Dakota Cattlemen's Association (SDCA) is a grassroots policy organization representing beef producer members from all segments of the beef production industry. As an affiliate of the National Cattlemen's Beef Association (NCBA), SDCA also supports their comments and incorporates them into our own. The SDCA appreciates the opportunity to submit our comments to the request by the Securities and Exchange Commission (the "SEC" or the "Commission") for public input on the enhancement and standardization of climate-related disclosures for investors (File No. S7-10-22) (the "Proposed Rules").

Beef producers have made significant advancements towards protecting the environment in recent years. They continue to learn about and improve plant diversity and overall range condition of our pasture lands and focus more and more on soil health. Riparian areas are being managed better, grass buffer strips are more widely used below run off areas and pollinators and song birds have entered into management objectives. Producers are also making genetic decisions to select for cattle that grow faster and more efficiently, which results in a smaller environmental foot print. Equipment has been developed to more accurately measure the greenhouse gasses that cattle produce that can be used in range environments in their natural settings.

As technology and equipment are developed to better understand GHG production in cattle, its likely that GHG from cattle are much less than currently believed. Current GHG emissions are measured in a controlled environment while animals are fed processed feeds. Cattle spend most of their life in pastures selectively eating grasses and forbs much different in makeup than the processed feeds fed in a lab setting. Measuring GHG in cattle's natural setting will be very valuable to producers to enable us to better understand and improve the plant diversity needed to reduce the greenhouse gasses that cattle naturally produce.

There is very little direct economic incentive to making these ecological improvements. Beef producers do them because they understood the importance of sustainability long before it was talked about and without the need for government regulation. They live on and depend on the land, want to pass it on to their children and grandchildren and take great pride in improving the land. Beef producers have and continue to make strides in understanding the complexities of the

environment they live in and continue to improve their farming and ranching practices to work in harmony with the environment. The final rule proposed by the SEC would require us to provide information that we currently are unable to accurately measure in the name of climate benefits.

Currently, multiple federal agencies create annual reports and methodologies related to agricultural industry GHG emissions. The EPA issues an annual GHG emissions and sink inventory which breaks down agricultural industry emissions. Additionally, the U.S. Department of Agriculture (USDA) provides life cycle analyses for individual segments of production agriculture, providing emissions per pound, bushel, or hundred weight (depending on the commodity). Life Cycle Analyses are peer-reviewed and can be trusted by investors, while the EPA GHG emissions inventory is an annually produced, widely trusted report. The combination of these publicly available datasets would be sufficient for registrants to calculate supply chain emissions with the most recent data and calculation methods without asking for individual producer data.

Many of the concerns listed in this comment letter could be resolved by explicitly allowing registrants to use publicly available datasets to satisfy reporting requirements. Concerns related to calculating emissions, risk of liability, risk related to location data, and misalignment with existing reporting programs could be easily remedied by making clear that registrants need not seek information from the supply chain directly, but can instead rely on government-developed calculations and inventories.

We appreciate the opportunity to provide comments on the Proposed Rules and would be happy to discuss these comments and our members concerns, or provide you with further information to the extent you would find it useful.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Eric Jennings". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Eric Jennings, President
South Dakota Cattlemen's Association