



June 17, 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 100,000 family farmer, rancher, and rural citizen members of American Farmers & Ranchers/Oklahoma Farmers Union (AFR/OFU), we oppose Scope 3 of the Securities and Exchange Commission’s (SEC) Proposed Rule on “The Enhancement and Standardization of Climate Related Disclosures for Investors.”

AFR/OFU is a grassroots general farm organization representing the family farm, ranch, and rural citizens of Oklahoma. AFR/OFU members 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 family farming and ranching 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 could affect our farmers’ and ranchers’ 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.

Furthermore, we are concerned that the compliance challenges faced by small and mid-sized family operations will further incentivize large corporations to purchase agricultural commodities exclusively from large farms. This could decrease competition and further concentrate an already overly concentrated industry. Our small and mid-sized agricultural producers are already facing incredible financial strain; they do not need another challenge on the horizon.

As the state’s oldest farm organization with members in all 77 counties, AFR/OFU values Oklahoma’s farmers and ranchers above all else. With this in mind, we would be pleased to further discuss our concerns with Scope 3 of “The Enhancement and Standardization of Climate Related Disclosures for Investors.” We can be contacted at [REDACTED].

Sincerely,

A handwritten signature in black ink, appearing to read 'Scott Blubaugh', written in a cursive style.

Scott Blubaugh
AFR/OFU Cooperative President