



April 25, 2022

**Submitted via email and [www.regulations.gov](http://www.regulations.gov)**

Vanessa A. Countryman ([rule-comments@sec.gov](mailto:rule-comments@sec.gov))  
Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-1090

***Re: Request for Extension to the Comment Period for Proposed Rule on The Enhancement and Standardization of Climate Related Disclosures for Investors, (S7-10-22)***

Dear Ms. Countryman:

The Fertilizer Institute (TFI)<sup>1</sup>, on behalf of its member companies, respectfully requests the Security and Exchange Committee to extend the comment deadline for the Notice of Proposed Rulemaking soliciting comments on modifications to the Enhancement and Standardization of Climate Related Disclosures for Investors.

The sheer size and complexity of the proposed modifications have proven difficult for TFI and its member companies to develop meaningful comments that could help the SEC in promulgating their final rule. While TFI supports meaningful information be reported to shareholders, we remain concerned with several aspects of the proposal including, but not limited to, the technical challenges associated with the reporting of Scope 3 emissions and the financial statement requirements. Additionally, EO12866 advises a minimum 60-day public comment period on significant rules, which was not provided. The proposed rule is significant under the Congressional Rule Act and more time should be given to review.

Considering the volume of information and the concerns we have with some of the reporting requirements, we are respectfully requesting a 180-day extension to provide meaningful feedback for the SEC's consideration.

Please contact me at [REDACTED], with any questions regarding TFI's request. Thank you in advance for your time and consideration.

Sincerely,

Alice McKinnon  
Director of Member Programs

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<sup>1</sup> TFI represents the nation's fertilizer industry, including producers, importers, retailers, wholesalers and companies that are engaged in all aspects of the fertilizer supply chain. Fertilizer is a key ingredient in feeding a growing global population, which is expected to surpass 9.5 billion people by 2050. Half of all food grown around the world today is made possible through the use of fertilizer. The U.S. fertilizer industry generates more than \$130 billion in economic benefit and provides more than 104,000 direct jobs and 383,000 indirect jobs for a total of more than 487,000 U.S. jobs.