



JIMMY PARNELL
PRESIDENT

June 16, 2022

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

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

Dear Ms. Countryman,

The Alabama Farmers Federation (AFF) 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").

The AFF is Alabama's largest farm organization representing over 360,000 members in all 67 counties. We write to express our concerns relative to this proposal. The Proposed Rules would be wildly burdensome and expensive if not altogether impossible for many small and mid-sized farmers to comply with, as they require reporting of climate data at the farm level.

We highly encourage the Commission to consider the following:

- remove the "value-chain" concept from the Proposed Rules;
- remove or substantially revise the Scope 3 emissions disclosure requirement to include an exemption for the agricultural industry;
- remove the requirement that registrants provide disclosures pertaining to their climate-related targets and goals;
- provide guidance with respect to the Consolidated Appropriations Act's (2022) (the "CAA") prohibition on mandatory GHG emissions reporting for manure management systems;
- revise the Proposed Rules so that disclosures of GHG emissions operate in unison with existing federal emissions reporting programs;



- ensure the Final Rules do not include location data disclosures for GHG emissions, which may inadvertently disclose the private information of our members; and
- un-imply a private right of action for Scope 1, 2, and 3 disclosures.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "Mitt Walker". The signature is fluid and cursive, with a large loop at the end.

Mitt Walker, Director
Governmental & Agricultural Programs