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May 6, 2022

Securities Exchange and Commission
100 F St
NE Washington, DC 20549

Dear Gentlemen:

As a farmer, I am writing to submit comments to the Securities and Exchange Commission's proposed rule on the Enhancement and Standardization of Climate-Related Disclosures for Investors.

The proposed rule is an example of overreach by the Securities and Exchange Commission.

The proposed rule's focus on the value chain for climate-related risks and impacts under Scope 3 means the start of the value chain, like farms and ranches, will face a disproportionate burden in having to provide unknown costs.

Farmers play a leading role in climate sustainability. It is the job of elected lawmakers, not unelected regulators at the SEC, to adopt policies related to farms and ranches.

We urge you to stay within your jurisdiction.

Sincerely,

John Polok
John Polok

Pauline Polok
Pauline Polok

SECURITIES & EXCHANGE
COMMISSION

MAY 26 2022

OFFICE OF INVESTOR
EDUCATION AND ADVOCACY