



December 11, 2024

Autumn R. Agans  
*Deputy Director, Office of Regulatory Policy*  
Farm Credit Administration  
1501 Farm Credit Drive  
McLean, VA 22102-5090

Re: Response to Notice of Proposed Rulemaking – *Internal Control Over Financial Reporting*,  
Farm Credit Administration, Agency; 12 CFR 620 and 630; RIN 3052-AD56; 89 Federal  
Register 94615

Dear Ms. Agans:

On behalf of Farm Credit System (“FCS” or “System”) institutions, Farm Credit Council (“FCC”) appreciates the opportunity to comment on the Farm Credit Administration’s (“FCA”) Proposed Rulemaking (“PR”) that was published in the *Federal Register* on November 29, 2024 (89 FR 94615).

Given the scope and complexity of this PR, as well as the timing of the public comment period coinciding with year-end financial reporting deadlines, reporting requirements, and the year-end holiday season, FCC respectfully requests a comment extension of 60 days (beyond the current comment deadline of January 28, 2025) to appropriately respond to the agency’s request for public comment. We believe FCA will be better served with more complete feedback from the FCS given the anticipated ramifications of this rulemaking.

Thank you in advance for your time and consideration in reviewing this request. Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Robert P. Boone III".

Robert Paul Boone, III  
Senior Vice President of Regulatory Affairs & General Counsel  
Farm Credit Council