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March 29, 2025

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

Re: Response to Proposed Rule – *Internal Control Over Financial Reporting*, Farm Credit Administration, Agency; 12 CFR 62012 CFR 630; 89 FR 94615: RIN 3052-AD56

Dear Ms. Agans:

Alabama Ag Credit, ACA appreciates the opportunity to comment on the Farm Credit Administration's ("FCA") Proposed Rule regarding Internal Control Over Financial Reporting that was published in the *Federal Register* on November 29, 2024 ("Proposed Rule").

We fully support the comment letter submitted by the Farm Credit Council ("FCC") on behalf of Farm Credit System institutions ("System") in response to the Proposed Rule and respectfully request that the FCA withdraw the Proposed Rule for the reasons outlined in the comment letter.

We trust that our comment, as well as those comments submitted by the FCC and other individual System associations and banks, will assist FCA in its efforts.

If you have any questions, please do not hesitate to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read 'Nicolas Hartley'.

Nicolas Hartley  
President/Chief Executive Officer

A handwritten signature in black ink, appearing to read 'Larry H. Gibson, Jr.'.

Larry H. Gibson, Jr.  
Chairman, Board of Directors