

March 24, 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:

AgTexas Farm Credit Services 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").

AgTexas Farm Credit Services participated in the workgroup that developed the comment letter submitted by the Farm Credit Council ("FCC") on behalf of Farm Credit System institutions ("System") in response to the Proposed Rule. AgTexas Farm Credit Services fully supports the comment letter submitted by the FCC and respectfully requests 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 me.

Sincerely,

Kayla Robinson

Chief Executive Officer