



FARM CREDIT BANK OF TEXAS

March 31, 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:

The Farm Credit Bank of Texas (“FCBT”) appreciates the opportunity to comment on the Farm Credit Administration’s (the “FCA”) Proposed Rule on Internal Control Over Financial Reporting that was published in the *Federal Register* on November 29, 2024 (“Proposed Rule”).

FCBT 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. FCBT fully supports the comment letter submitted by the FCC.

Thank you again for the opportunity to comment on the Proposed Rule. We hope that our comment, as well as those submitted by the FCC and other System institutions will assist the FCA.

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

Sincerely,

Nanci Tucker
EVP Chief Administrative Officer & General Counsel