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March 31, 2025

Autumn R. Agans
Deputy Director
Office of Regulatory Policy
Farm Credit Administration
1501 Farm Credit Drive
McLean, VA 22102-5090
VIA EMAIL: reg-comm@fca.gov

RE: Response to Proposed Rule – *Internal Control Over Financial Reporting*, Farm Credit Administration, Agency; 12 CFR Parts 620 and 630; 89 FR 94615; RIN 3052-AD56

Dear Ms. Agans:

Thank you for the opportunity to comment on the above-referenced Proposed Rule published in the Federal Register on Friday, November 29, 2024, which seeks to revise the Farm Credit Administration's regulations on Internal Control Over Financial Reporting.

In Response to this Proposed Rule on Internal Control Over Financial Reporting, Farm Credit Mid-America, ACA ("Farm Credit Mid-America") supports the comment letter submitted by the Farm Credit Council ("FCC") on March 31, 2025. Farm Credit Mid-America participated in the workgroup referenced by the FCC in its letter and worked with other System institutions, over several months, to provide feedback to FCC on the Proposed Rule. Farm Credit Mid-America shares the concerns raised by the FCC in its comment letter and supports the request that the proposed rule be withdrawn in its entirety.

We appreciate the opportunity to comment on the Proposed Rule and the Farm Credit Administration's willingness to consider this comment letter and the FCC's comment letter.

Sincerely,

A handwritten signature in black ink that reads "Daniel Wagner". The signature is fluid and cursive, with the first name "Daniel" and last name "Wagner" clearly distinguishable.

Daniel Wagner
President and Chief Executive Officer