



June 16, 2022

Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

Submitted Via <https://www.sec.gov/cgi-bin/ruling-comments>

Re: File Reference No. S7-10-22; *The Enhancement and Standardization of Climate Related Disclosures for Investors*

Dear Ms. Countryman:

The Fertilizer Institute (TFI)¹ appreciates the opportunity to provide comments responding to the Security and Exchange Commission's (SEC) proposed rule on the "*Enhancement and Standardization of Climate Related Disclosures for Investors*" (S7-10-22).

TFI and its members appreciate the SEC's interest in providing meaningful information to shareholders. However, TFI has serious concerns with the size and complexity of the proposed modifications. For example, large accelerated filers will have less than six months to prepare for compliance by January 2023. Should the proposal undergo further changes during the rulemaking process, there would be even less time to prepare for compliance. As such, TFI respectfully requests a 12-month extension of the compliance dates. This would allow impacted entities a more appropriate amount of time to comply with the substantial volume of proposed changes.

Thank you for attention to this matter. Please contact me at (202) 515-2707 or by email at amckinnon@tfi.org with any questions regarding TFI's request.

Sincerely,

Alice McKinnon
Director of Member Programs

¹ TFI represents the nation's fertilizer industry, including producers, importers, retailers, wholesalers and companies that are engaged in all aspects of the fertilizer supply chain. Fertilizer is a key ingredient in feeding a growing global population, which is expected to surpass 9.5 billion people by 2050. Half of all food grown around the world today is made possible through the use of fertilizer. The U.S. fertilizer industry generates more than \$130 billion in economic benefit and provides more than 104,000 direct jobs and 383,000 indirect jobs for a total of more than 487,000 U.S. jobs.