Dear Ms. Nancy M. Morris, Secretary
US Securities & Exchange Commission

Dear Ms. Morris,

I am writing to support the Petition for Interpretive Guidance of Climate Risk Disclosure filed with the Commission on Sept 18, 2007.

As an investor, I am concerned about the risks that climate change poses to my investments, not to mention the risk it poses to my life and the survival of the planet. I am very concerned that disclosure on climate risk by corporations is currently quite inconsistent and spotty, and many companies are inadvertently or deliberately failing to disclose their risks. Companies in many sectors of the economy face increasing risks due to climate change and its impacts, but investors who are currently in the dark will be adversely affected by corporate losses in the future tied to climate change impacts.

The SEC currently requires companies to disclose risks that could reasonably affect their sales and revenues. However, most companies are not in compliance and need guidance and intervention from the SEC to do so.

Sincerely,
Kathleen L. Albright