Nancy M. Morris
U.S. Securities & Exchange Commission
100 F St, NE Washington, DC

I am concerned that corporate disclosure on climate risks and many companies are failing to disclose their risks.

The SEC currently requires companies to disclose risks that could reasonably affect their operations.

Climate change will greatly impact the functioning of these corporations and their bottom line.

And, in addition, since many are themselves major contributors to the problem of climate change, their bottom line will likely also be affected by lawsuits and increased regulatory restrictions.
I am writing in support of the "Petition for Interim Precedent on Climate Risk Disclosure" filed on
October 18, 2007.

Consensus guidance would be extremely helpful in providing investors with the important information concerning the climate risk of the corporations in which they have invested.

Right now, most companies are hiding their current and future risks regarding climate change from their investors and the public.

Sincerely,

Susan Schwartz
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