



October 8, 2009

Nancy M. Morris, Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Subject: File No. 4-547, Request for Interpretive Guidance on Climate Risk Disclosure.

Dear Secretary Morris,

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

I am an individual investor who is concerned about the risks that climate change poses to my investments. I am also concerned that corporate disclosure on climate risk by companies is inconsistent and many companies are failing to disclose their risks. Companies in many sectors face increasing risks from climate change and its impacts, and investors who are currently in the dark will likely be adversely affected by corporate losses in the future that are tied to climate change impacts.

The SEC currently requires companies to disclose risks that could reasonably affect their sales or revenues. However, most companies are failing to disclose their risks from climate change, even though these risks are highly likely to have a great impact.

I believe that corporations that register with the SEC should assess the regulatory, physical and litigation-related risks they face from climate change, and disclose their material risks in SEC filings. Commission guidance would be extremely helpful in providing investors this important information.

Thank you for your consideration of this critical issue. I hope my comments will be useful to the Commission and Staff in their deliberations.

Sincerely,

End Corporate Secrecy on Climate Change!

Climate change will bring increasingly violent weather, droughts, and rising seas – deeply affecting our lives and economy. Corporations play a major role in creating climate change and will also be deeply affected by its devastating impacts. As the consequences of climate change increase, more and more companies will face regulations, lawsuits, and losses. **Right now, most companies are hiding their current and future risks regarding climate change from their investors and the public.**

Corporate secrecy on climate change benefits no one. Investors, consumers, the economy, and the corporations themselves can only be harmed by the lack of disclosure.

In response, a growing number of investors are asking Congress and the Securities and Exchange Commission (SEC) to improve corporate disclosure of the risks and opportunities they face from climate change.

Investors are acting because **corporate disclosure is a powerful way to encourage corporate action on climate change.** Only when companies assess and disclose their risks can they start to address them. In addition, if corporations fail to address climate change now, the economic fallout from their inaction will deeply affect us all for years.

In September, the nation's largest pension funds and state treasurers from California, Florida, Kentucky, Maine, Maryland, New Jersey, New York, North Carolina, Oregon, Rhode Island and Vermont asked the SEC to issue guidance on corporate disclosure about climate change. They know—like you do—that climate change poses huge financial risks to their investments and the economy, and risks can only be addressed if we learn what they are!

Now, the SEC & Congress need to hear from thousands of concerned investors that U.S. corporations must disclose their climate change risks! Send an email using the customizable letter below to the SEC, and make your voice heard! Your email will go directly to the SEC. We'll also let the Senators from your state know that you want companies to reveal their climate risks.

In 2007, thousands of Green America members wrote to the SEC and told them not to roll back shareholder rights to file resolutions and we were successful in preserving those rights. Now, we need your voice on this important issue. Write the SEC today!

SIGN AND SEND YOUR LETTER NOW!