Ms. Nancy Morris
Secretary
US Securities & Exchange Commission
100 F St, NE
Washington, DC 20549-1090

Dear Ms. Morris:

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

Please help end Corporate Secessity on Climate Change!

Climate change will have a huge impact on businesses of the economy, yet most companies are failing to disclose their risks from climate change.

The SEC currently requires companies to disclose risks that could reasonably affect their sales or revenues.

I believe that corporations that register with the SEC should assess (see)
The regulatory, physical & litigation-related risks they face, make change, and disclose their natural 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 look forward to your response.

Sincerely,

Linda Cline, member Green Santa
1359 Tomlee Dr.
Berkeley, CA
94702