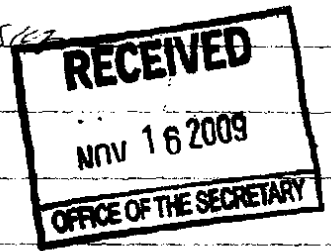


11/8/09

Nancy M. Morris  
U.S. Securities + Exchange Commission  
1000 F St. NE Washington, DC

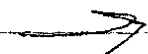


I am concerned that corporate disclosure on climate ~~risks~~ risk by companies is inconsistent and many companies are failing to disclose their risks.

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

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

And, in addition, since many are themselves major contributors to the problem of climate change - their bottom line will also be affected by lawsuits and by new regulatory restrictions.



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

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

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

Sincerely,  
Susan Schmees  
1295 Delaware St  
Berkeley, Ca 94702