

Nov 8, 2009

Dear Ms Morris

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

Climate change will have a huge impact on business and the economy, yet most companies are failing to disclose their risk from Climate Change. Corporations need to disclose these risks that could affect us all.

Corporate secrecy on climate change benefits no one. The SEC currently requires companies to disclose risks however most companies are not.

Thank you for considering taking action on this critical issue.

Sincerely, Carole Bennett-Seminar,  
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