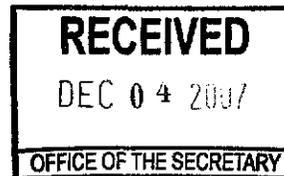


**STERLING**  
CAPITAL MANAGEMENT LLC

December 3, 2007



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

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

Dear Ms. Morris:

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

Sterling Capital Management LLC is a registered investment adviser, managing over \$11 billion in client assets. We manage equity and fixed income portfolios for a variety of institutional and individual investors.

Effectively assessing the material risks companies face is an integral part of our analytical process. Our ability to evaluate these risks, however, is dependent on our being able to access the appropriate information. We are concerned that in the area of climate risk, adequate disclosure is not consistently available.

We believe climate change risk has become more significant for many companies. Risks to physical assets and the risk of potential new regulatory developments may impact companies in a variety of ways, including increased exposure to possible litigation.

Many companies have increased their disclosure of climate change impact. However, more complete and consistent disclosures are needed. We agree with the petitioners that companies should disclose their material risks regarding the physical, regulatory, and litigation-related impact of climate change. Guidance from the SEC would be helpful in achieving this objective.

Thank you for your consideration of this important issue.

Sincerely,

**STERLING CAPITAL MANAGEMENT LLC**

C. Thomas Clapp, CFA  
Executive Director and Chief Investment Officer