

# Delaware Investments®

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April 15, 2008

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

2005 Market Street  
Philadelphia, PA 19103-7094

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

Dear Ms. Morris:

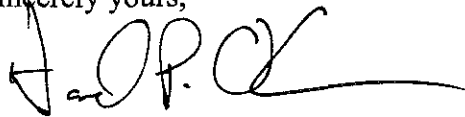
I am writing regarding the "Petition for Interpretive Guidance on Climate Risk Disclosure" filed with the Commission on September 18, 2007.

Delaware Investment Advisers ("DIA") is a series of Delaware Management Business Trust, an investment adviser registered with the Securities and Exchange Commission. DIA provides investment advisory services to institutions including pension plans, Taft-Hartley plans and nuclear decommissioning trusts.

DIA believes that registrants should assess the regulatory, physical and litigation-related risks they face, and disclose their material risks in SEC filings. To the extent that climate change poses a material risk, DIA supports the request for interpretive guidance on climate risk disclosure.

Thank you for your consideration of this important issue.

Sincerely yours,



David P. O'Connor  
Senior Vice President/General Counsel/Strategic Investment Relationships and Initiatives