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5/24/08

Dear Ms Nancy M. Morris, Secretary  
US Securities + Exchange Commission

Dear Ms Morris,

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

As an investor, I am concerned about the risks that climate change poses to my investments, not to mention the risk it poses to my life + the survival of the planet. I am very concerned that disclosure on climate risk by corporations is currently quite inconsistent + spotty, + many companies are inadvertently or deliberately failing to disclose their risks. Companies in many sectors of the economy face increasing risks due to climate change + its impacts, + investors who are currently in the dark will be adversely affected by corporate losses in the future tied to climate change impacts.

The SEC currently requires companies to disclose risks that could ~~so~~ reasonably affect their sales + revenues. However, most companies are not in compliance + need guidance + intervention from the SEC to do so.

Sincerely,  
Kathleen Labriola