



November 29, 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:

Dwight Asset Management is an institutional fixed income investment manager with over \$65 billion in assets under management for corporate, municipal, State, non-profit, and socially responsible plans and funds. We are writing to encourage a positive SEC response to the "Petition for Interpretive Guidance on Climate Risk Disclosure" filed with the Commission on September 18, 2007.

We agree that global warming and climate change have influences on relative valuation of issuers from, at a minimum, both a change in an issuer's risk profile and a shift in demand for an issuer's products. We agree that climate change is a risk that has not been materially disclosed and we support risk disclosure by corporations.

We agree with petitioners that registrants should assess the regulatory, physical and litigation-related risks they face, and disclose their material risks in SEC filings. Commission guidance would be very helpful in providing investors this information.

Thank you for your consideration of this important issue. I hope my comments will be useful to the Commission and Staff in their deliberations.

Sincerely yours,

A handwritten signature in black ink, appearing to read "D. D. Thompson", with a long horizontal flourish extending to the right.

David Thompson
Managing Director & Co-Chief Investment Officer