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December 17, 2007

Nancy M. Morris
Secretary, Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549-1090

Re: Release No. 35-56779; File No. S7-26-07

Dear Ms. Morris:

Passco Companies LLC is a leading securitized Tenant In Common sponsor, having selling tenant in common interests through the Broker Dealer Community since 1998. Our firm has been very active over the years in leading the industry to appropriately work with the IRS, lenders, attorneys and applicable government agencies to properly structure and offer these investments to qualified individuals.

Passco Companies LLC supports the position put forth by the Tenant In Common Association (TICA) to the SEC on this proposed Exemption.

It is our goal that the Broker Dealer Community, Sponsors, and Real Estate Professionals work cooperatively for the benefit of the investing public. We believe that TICA's recommendations and requests for Exemption clarifications would accomplish this goal.

If you have any questions or we can be of assistance in addressing some of the recommendations made, please do not hesitate to call us.

Thank you,

William H. Winn

President – Passco Companies LLC

President Elect – Tenant in Common Association (TICA)