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Nancy M. Morris
Secretary, Securities and Exchange Commission
100 F Street, NE
Washington DC 2059-1090

Re: File No. S7-26-07
Notice of Application of the National Association of Realtors and Request for
Comment

Dear Ms. Morris:

The Idaho Real Estate Commission ("IREC") is writing to support the above-referenced Application of the Nation Association of Realtors ("Application") as submitted.

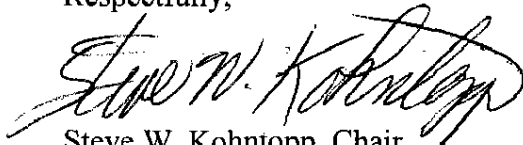
In response to the particular items outlined in the request for comment IREC expressly agrees with the Application's definition of "substantial experience in commercial real estate." We believe that this definition is appropriate.

The IREC is the legislatively-created executive agency that licenses and regulates the practice of real estate brokering in Idaho. Our agency is charged promoting the public interest by licensing, setting educational requirements, and disciplining real estate brokers and salespersons in Idaho.

Idaho's licensing system distinguishes salespersons from brokers. However, our state law does not differentiate between commercial practitioners and other types of real estate licensees. In our view, the definition set forth in the Application aptly draws that distinction.

Thank you for this opportunity to comment.

Respectfully,


Steve W. Kohntopp, Chair
Idaho Real Estate Commission