



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 8, 2010

Alan Casnoff  
Chief Executive Officer  
DVL, Inc.  
70 East 55th Street  
New York, New York 10022

**Re: DVL, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2010**  
**File No. 001-08356**

Dear Mr. Casnoff:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Accounting Branch Chief