



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2010

Mr. Joseph M. Jayson  
Individual General Partner  
Realmark Property Investors Limited Partnership - II  
2350 North Forest Road  
Getzville, NY 14068

**Re: Realmark Property Investors Limited Partnership - II  
Form 10-K for the year ended December 31, 2008  
Filed April 1, 2009  
Form 10-K for the year ended December 31, 2009  
Filed April 1, 2010  
File No. 000-11909**

Dear Mr. Jayson:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the year ended December 31, 2009

(c) Property and Equipment, page F-6

1. We have reviewed your letter dated September 10, 2010. In your Form 10-Q filing for the quarter ended September 30, 2010 and your 10-K filing for the year ended December 31, 2010, please restate your financial statements to classify this property as held and used. In your restated financial statements you should record depreciation for the periods presented as if the property had been held for use during those periods, with a cumulative adjustment made to your beginning retained earnings balance for the prior years' depreciation. The prior periods should all be labeled restated and include all required footnote disclosures that discusses the restatement. Refer to ASC 250-10.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Eric McPhee at (202) 551-3693 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Daniel L. Gordon  
Branch Chief