



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2011

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

**Re: Realmark Property Investors Limited Partnership - V**  
**Form 10-K for the year ended December 31, 2009**  
**Filed April 1, 2010**  
**Form 10-Q for the quarterly period ended September 30, 2010**  
**Filed November 15, 2010**  
**File No. 000-16561**

Dear Mr. Jayson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jessica Barberich  
Assistant Chief Accountant