

Mail Stop 4561

February 29, 2008

VIA U.S. MAIL AND FAX (562) 493-9352

Robert J. Conway
Chief Executive Officer
DSI Realty Income Fund X
6700 E. Pacific Coast Hwy
Long Beach, CA 90803

**Re: DSI Realty Income Fund X
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 30, 2007
Form 10-Q for Quarterly Period Ended
September 30, 2007
Filed November 14, 2007
File No. 000-15346**

Dear Mr. Conway:

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

Sincerely,

Kevin Woody
Branch Chief