

Mail Stop 4561

September 18, 2008

Mr. Richard P. Conway  
Principal Financial Officer  
DSI Realty Income Fund X  
6700 E. Pacific Coast Highway  
Long Beach, CA 90803

**Re: DSI Realty Income Fund X**  
**Form 10-KSB for the year ended December 31, 2007**  
**File No. 0-15346**

Dear Mr. Conway:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief