

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

DIVISION OF CORPORATION FINANCE

November 7, 2014

<u>Via E-mail</u> Robert J. Conway President DSI Realty Income Fund VI, VII, VIII, IX, X, and XI 6700 E. Pacific Coast Hwy. Long Beach, California 90803

> Re: DSI Realty Income Fund VI, VII, VIII, IX, and X Preliminary Proxy Statements on Schedule 14A Filed September 24, 2014 File Nos. 002-68926, 002-83291, 002-90168, 000-14186, and 000-15346

DSI Realty Income Fund XI Preliminary Proxy Statement on Schedule 14A Filed September 26, 2014 File No. 000-18286

Dear Mr. Conway:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kristina Aberg

Kristina Aberg Staff Attorney

cc: Greg Preston