

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

DIVISION OF CORPORATION FINANCE

August 30, 2013

VIA E-MAIL

Mr. Richard P. Conway Executive Vice President and Chief Financial Officer DSI Properties, Inc. 6700 E. Pacific Coast Highway Long Beach, California 90803

> Re: DSI Realty Income Fund VI Item 4.01 Form 8-K Filed on August 16, 2013 File No. 002-68926

> > DSI Realty Income Fund VII Item 4.01 Form 8-K Filed on August 16, 2013 File No. 002-83291

DSI Realty Income Fund VIII Item 4.01 Form 8-K Filed on August 16, 2013 File No. 002-90168

DSI Realty Income Fund IX Item 4.01 Form 8-K Filed on August 16, 2013 File No. 000-14186

DSI Realty Income Fund X Item 4.01 Form 8-K Filed on August 16, 2013 File No. 000-15346

DSI Realty Income Fund XI Item 4.01 Form 8-K Filed on August 16, 2013 File No. 000-18286

We have completed our review of your filing. 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 filing and the company may not assert staff

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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 filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee Staff Accountant