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

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

DSI Realty Income Fund IX
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. 000-14186

Dear Mr. Conway:

Re:

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