



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2011

Mr. Kenneth J. Cutillo  
Principal Executive Officer  
Boston Financial Qualified Housing Tax Credits L.P. V  
101 Arch Street  
Boston, Massachusetts 02110-1106

**Re: Boston Financial Qualified Housing Tax Credits L.P. V  
Form 10-K for the year ended 3/31/2010  
Filed on 6/29/2010  
File No. 000-19706**

Dear Mr. Kenneth J. Cutillo:

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

Sincerely,

Daniel L. Gordon  
Branch Chief