SOUTHWEST ROYALTIES INSTITUTIONAL INCOME FUND X-B LP

FORM 4

(Statement of Changes in Beneficial Ownership)

Filed 1/2/1998 For Period Ending 12/31/1997

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Telephone 915-686-9927 CIK 0000859911

Fiscal Year 12/31



U. S. Securities and Exchange Commission

Washington, D. C. 20549

FORM 4

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940.

- 1. Name and Address of Reporting Person Person, J Steven 407 N. Big Spring Street Midland, TX 79701
- 2. Issuer Name and Ticker or Trading Symbol

Southwest Royalties Institutional Income Fund X-B, L.P.

- 3. IRS or Social Security Number of Reporting Person 467-27-9818
- 4. Statement for Month/Year December 1997
- 5. If Amendment, Date of Original N/A
- 6. Relationship of Reporting Person to Issuer Southwest Royalties, Inc. as Managing General Partner, of which reporting person is Vice-President of Marketing.

TABLE I

1. Title of Security Limited partnership interest

Date	Code	Units	Acquired	Price	Units Owned	Ownership	Nature
12-16-97	P	6.00	A	\$131.55	279.00	I	*

* Southwest Royalties, Inc. as Managing General Partner, of which reporting person is Vice-President of Marketing.

Date: January 2, 1998 /s/ J Steven Person

J Steven Person, Vice-President of Marketing of Southwest Royalties, Inc. the Managing General Partner

End of Filing



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