

Mail Stop 3010

September 17, 2009

Mr. Thomas J. Riha  
Senior Vice President and Chief Financial Officer  
WNC & Associates, Inc.  
17782 Sky Park Circle  
Irvine, CA 92614

**Re: WNC Housing Tax Credit Fund VI, L.P., Series 7  
Form 10-K for the Year Ended March 31, 2007  
Forms 10-Q for the quarters ended June 30, September 30, and  
December 31, 2007  
File No. 000-32395**

Dear Mr. Riha:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief