



DIVISION OF
CORPORATION FINANCE

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

January 24, 2012

Via E-mail

Melanie R. Wenk
Chief Financial Officer
WNC Housing Tax Credit Fund VI, L.P., Series 12
17782 Sky Park Circle
Irvine, CA 92614-6404

**Re: WNC Housing Tax Credit Fund VI, L.P., Series 12
Form 10-K
Filed August 26, 2011
File No. 000-52840**

Dear Ms. Wenk:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Report of Independent Registered Public Accounting Firm, page 41

1. We note that your auditor has relied on the work of other auditors. Please confirm to us that you have included all audit reports upon which your principal auditor relied. Refer to Rule 2-05 of Regulation S-X. In your response reconcile the amount of the investments audited by the other auditors to the various auditor reports included.

Note 2 – Investments in Local Limited Partnerships, page 68

2. Please advise us if any of the local limited partnership investments are significant at the 20% level as set forth in Rule 1-02(w) of Regulation S-X. If so, please tell us why you have not provided separate financial statements for the investment, as required by Rule 3-09 of Regulation S-X. In your response, please provide your analysis for Memphis 2004.0, L.P.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Kristi Marrone at (202) 551-3429 or me at (202) 551-3486 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Daniel L. Gordon
Branch Chief