



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

April 14, 2010

Melanie Wenk  
Chief Financial Officer  
WNC Housing Tax Credit Fund VI, L.P., Series 13  
17782 Sky Park Circle  
Irvine, CA 92614-6404

**Re: WNC Housing Tax Credit Fund VI, L.P., Series 13**  
**Schedule 14A**  
**Filed December 24, 2009**  
**File No. 000-52841**

Dear Ms. Wenk:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Paul Dannhauser