



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