



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

DIVISION OF  
CORPORATION FINANCE

March 24, 2011

Ms. Melanie Wenk  
Chief Financial Officer  
WNC & Associates, Inc.  
17782 Sky Park Circle  
Irvine, CA 92614-6404

**Re: WNC Housing Tax Credit Fund VI, L.P., Series 13**  
**Form 10-K**  
**Filed April 2, 2010**  
**File No. 0-52841**

Dear Ms. Wenk:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief