



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