



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 13, 2009

**Via U.S. mail and facsimile**

Ms. Kimberly A. Springsteen-Abbott  
Chief Executive Officer  
Commonwealth Income & Growth Fund VI  
Brandywine Bldg. One, Suite 200  
2 Christy Drive  
Chadds Ford, PA 19317

**RE: Form 10-K for the fiscal year ended December 31, 2007  
Form 10-Q for the period ended September 30, 2008  
File No. 000-51252**

Dear Ms. Springsteen-Abbott:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief