

Mail Stop 4561

August 21, 2007

Ms. Martha L. Long
Senior Vice President
Shelter Properties II-VI
55 Beattie Place
PO Box 1089
Greenville, SC 29602

**Re: Shelter Properties II-VI
Forms 10-KSB for the years ended December 31, 2006
Filed March 23, 2007
File No. 000-10256
Filed March 20, 2007
File No. 000-10260
Filed March 23, 2007
File No. 000-10884
Filed March 23, 2007
File No. 000-11574
Filed March 16, 2007
File No. 000-13261**

Dear Ms. Long:

We have completed our review of your Forms 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief

