

Mail Stop 4561

November 25, 2005

VIA U.S. MAIL AND FAX (770) 243-8286

Mr. Leo F. Wells, III
President, Principal Executive Officer and Sole Director
Wells Capital, Inc.
6200 The Corners Parkway
Norcross, GA 30092

Re: Wells Real Estate Fund I - XIII LP
Form 10-K for the year ended December 31, 2004
Filed March 31, 2005

Dear Mr. Wells:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief