

Mail Stop 3010

January 26, 2010

VIA U.S. MAIL AND FAX (716) 636-5478

Mr. Joseph M. Jayson
Individual General Partner
Realmark Property Investors Limited Partnership – VI-A
2350 North Forest Road
Getzville, NY 14068

**Re: Realmark Property Investors Limited Partnership – VI-A
Form 10-K for the year ended December 31, 2008
Filed April 1, 2009
File No. 000-17466**

Dear Mr. Jayson:

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

Sincerely,

Jessica Barberich
Assistant Chief Accountant