



DIVISION OF
CORPORATION FINANCE

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

November 26, 2013

Via E-mail

Patrick W. Keene
Chief Financial Officer
AEI Income & Growth Fund XXI Ltd Partnership
30 East 7th Street, Suite 1300
St. Paul, Minnesota 55101

**Re: AEI Income & Growth Fund XXI Ltd Partnership
Preliminary Information Statement on Schedule 14A
Filed November 18, 2013
File No. 033-85076**

Dear Mr. Keene:

We have reviewed your filing and have the following comment. Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

General

1. We note that proposal 1 is seeking shareholder approval to amend the limited partnership agreement to continue in operation for 60 months; to increase the price under the Fund's unit repurchase plan at which units may be repurchased; and to increase the frequency at which units may be repurchased. Please revise your proxy statement to unbundle these items into separate proposals. Please refer to Rule 14a-4(a)(3) of Regulation 14A. We may have further comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Sandra B. Hunter, Staff Attorney, at 202-551-3758 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck
Legal Branch Chief