

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

January 29, 2010

Stephen B. Waters Angeles Income Properties, Ltd. 6 55 Beattie Place Post Office Box 1089 Greenville, South Carolina 29602

Re: Angeles Income Properties, Ltd. 6 Form 10-K for the Fiscal Year Ended December 31, 2008 Form 10-Q for the Fiscal Quarter Ended September 30, 2009 File No. 000-16210

Dear Mr. Waters:

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

You may contact Yolanda Crittendon, Accountant at (202) 551-3472 or me at (202) 551-3413 with any other questions.

Sincerely,

Cicely LaMothe Accounting Branch Chief