



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

**VIA FACSIMILE AND U.S. MAIL**

February 1, 2010

Jianjun He  
Chief Financial Officer and Treasurer  
BTHC VIII, Inc.  
THT Industrial Park, No. 5 Nanhuan Road, Tiexi District  
Siping, Jilin Province, China 136000

**RE: BTHC VIII, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Forms 10-Q for the Periods Ended March 31, 2009, June 30, 2009  
and September 30, 2009  
File No. 0-52232**

Dear Mr. He:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief