

**ARMANINO McKENNA** <sup>LLP</sup>  
Certified Public Accountants & Consultants  
12667 Alcosta Blvd., Suite 500  
San Ramon, CA 94583-4427  
ph: 925.790.2600  
fx: 925.790.2601  
www.amllp.com

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use of our report dated April 20, 2009 accompanying the balance sheet of GYMNO Corporation, our report dated January 26, 2010 accompanying the balance sheet of Redwood Mortgage Corp., and our report dated April 20, 2009 accompanying the balance sheet of Redwood Mortgage Investors IX, LLC, in the prospectus, and any supplements thereto, and in the Registration Statement No. 333-155428 filed on Form S-11 on June 8, 2009, and in Pre-Effective Amendment No. 1 to Post Effective Amendment No. 1 to this Registration Statement, for Redwood Mortgage Investors IX, LLC. We also consent to the reference to our firm under the reference "experts" in the prospectus and any supplements thereto.

*Armanino McKenna LLP*

ARMANINO McKENNA LLP  
San Ramon, California  
February 12, 2010

