

February 28, 2008

VIA U.S. MAIL AND FAX (650)364-1665

Michael R. Burwell
General Partner
Redwood Mortgage Investors VIII
900 Veterans Blvd, Suite 500
Redwood City, CA 94063

**Re: Redwood Mortgage Investors VIII
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 30, 2007
Form 10-Q for Quarterly Period Ended
September 30, 2007
Filed November 14, 2007
File No. 000-27816**

Dear Mr. Burwell:

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

Sincerely,

Kevin Woody
Accounting Branch Chief