

Mail Stop 4561

March 6, 2008

VIA USMAIL and FAX (617) 772 - 9465

Mr. Gary Montesana
Principal Executive Officer
Boston Financial Tax Credit Fund VIII
101 Arch Street
Boston, Massachusetts 02110-1106

**Re: Boston Financial Tax Credit Fund VIII
Form 10-KSB for the year ended 3/31/2007
Filed on 7/17/2007
File No. 000-26522**

Dear Mr. Gary Montesana:

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

Sincerely,

Linda Van Doorn
Senior Assistant Chief Accountant