



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2011

Mr. Kenneth J. Cutillo  
Principal Executive Officer  
Boston Financial Tax Credit Fund VIII, L.P.  
101 Arch Street  
Boston, Massachusetts 02110-1106

**Re: Boston Financial Tax Credit Fund VIII, L.P.**  
**Form 10-K for the year ended 3/31/2010**  
**Filed on 6/30/2010**  
**File No. 000-26522**

Dear Mr. Kenneth J. Cutillo:

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

Sincerely,

Daniel L. Gordon  
Branch Chief