

[Letterhead of Armanino McKenna, LLP]

**Exhibit 23.2**

**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 16, 2009 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 in the Registration Statement filed on Form S-11 for Redwood Mortgage Investors IX, LLC. We also consent to the reference to our firm under the reference "experts" in the prospectus.

/s/ ARMANINO McKENNA LLP  
San Ramon, California  
April 27, 2009