

Mail Stop 4561

February 29, 2008

VIA U.S. MAIL AND FAX (562) 493-9352

Robert J. Conway  
Chief Executive Officer  
DSI Realty Income Fund VIII  
6700 E. Pacific Coast Hwy  
Long Beach, CA 90803

**Re: DSI Realty Income Fund 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. 002-90168**

Dear Mr. Conway:

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  
Branch Chief