Mr. Michael R. Burwell President & Chief Financial Officer of GP for Redwood Mortgage Investors VIII, a California Limited Partnership 900 Veterans Blvd., Suite 500 Redwood City, CA 94063

> Re: Redwood Mortgage Investors VIII, a California Limited Partnership Form 10-K for the year ended December 31, 2007 File No. 0-27816

Dear Mr. Burwell:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody Branch Chief