

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

February 25, 2011

Mr. Michael R. Burwell Chief Financial Officer of General Partner 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, 2009

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,

Jessica Barberich Assistant Chief Accountant