



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