

Mail Stop 4561

November 4, 2008

VIA U.S. MAIL AND FAX 858-481-5603

David Larson  
President  
The Small Business Company  
674 Via de La Valle  
Solana Beach, CA 92075

**Re: The Small Business Company  
Item 4.02 Form 8-K  
Filed October 22, 2008  
File No. 000-52184**

Dear Mr. Larson:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jennifer Monick  
Senior Staff Accountant