

Mail Stop 3010

February 16, 2010

Via U.S. Mail and Facsimile 619.241.2847

David Larson
President
The Small Business Company
1380 Willow Street
San Diego, CA 92106

**Re: The Small Business Company
Item 4.01 Form 8-K
Filed September 2, 2009
Item 4.01 Form 8-K/A
Filed September 11, 2009
File No. 0-52184**

Dear Mr. Larson:

We have completed our review of the above referenced filings, as well as the correspondence sent February 12, 2010 addressing re-audit requirements, and have no further comments at this time.

Sincerely,

Mark Rakip
Staff Accountant