



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2009

**via U.S. mail and facsimile**

Mr. Frank Rossana, President, Director  
BigWest Environmental, Inc.  
1305 W. Horizon Ridge Drive, Suite 1922  
Henderson, NV 89014

**RE: BigWest Environmental, Inc.  
Form 8-K Item 4.01  
Filed November 12, 2009  
Form 8-K/A Item 4.01  
Filed November 24, 2009  
Form 8-K/A Item 4.01  
Filed December 8, 2009  
File No. 333-152837**

Dear Mr. Rosanna:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant