

January 25, 2011

Mr. Ben Farahi  
Manager of the General Partner  
Biggest Little Investments Limited Partnership  
3702 South Virginia Street, Unit G2  
Reno, Nevada 89502

**Re: Biggest Little Investments Limited Partnership  
Form 10-K for the year ended December 31, 2009  
Filed on March 19, 2010  
File No. 000-16856**

Dear Mr. Ben Farahi:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla  
Senior Staff Accountant