



DIVISION OF
CORPORATION FINANCE

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

April 29, 2011

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

RE: **Biggest Little Investments, LP**
Form 8-K and Forms 8-K/A filed April 25, 2011; April 27, 2011; and April 28,
2011
File No. 0-16856

Dear Mr. Farahi:

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

Sincerely,

William H. Demarest IV
Accountant