



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 30, 2006

via U.S. mail and facsimile

Jeffrey L. Jacobson, Chief Financial Officer  
Wesco Financial Corporation  
301 East Colorado Boulevard, Suite 300  
Pasadena, California 91101

**RE: Wesco Financial Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2004**  
**File No. 1-4720**

Dear Mr. Jacobson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Nili Shah  
Accounting Branch Chief