



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

January 17, 2008

via U.S. mail and facsimile

Jeffrey L. Jacobson
Vice President and Chief Financial Officer
Wesco Financial Corporation
301 East Colorado Boulevard, Suite 300
Pasadena, California 91101-1901

**RE: Wesco Financial Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
Forms 10-Q for the Fiscal Quarters Ended March 31, 2007, June 30,
2007 and September 30, 2007
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.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief