



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

May 19, 2009

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

Jeffrey L. Jacobson, 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, 2008  
Filed March 4, 2009  
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, Al Pavot, at (202) 551-3738, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief