

Mail Stop 3010

January 19, 2010

Via U.S. Mail and Facsimile 310.889.2510

Mr. David T. Nguyen
Treasurer and Controller
Portsmouth Square, Inc.
820 Moraga Drive
Los Angeles, CA 90049

**Re: Portsmouth Square, Inc.
Form 10-KSB for fiscal year ended June 30, 2008
Filed September 25, 2008
File No. 0-4057**

Dear Mr. Nguyen:

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

Sincerely,

Robert Telewicz
Senior Staff Accountant