



DIVISION OF
CORPORATION FINANCE

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

October 15, 2019

Danfeng Xu
Treasurer, Controller and Secretary
Portsmouth Square, Inc.
12121 Wilshire Boulevard
Suite 610
Los Angeles, CA 90025

Re: Portsmouth Square, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2019
Filed August 30, 2019
File No. 000-04057

Dear Ms. Xu:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction