



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

February 12, 2010

Via U.S. mail and facsimile @ (614) 255-3363

R. H. Dillon
President and Chief Executive Officer
Diamond Hill Investment Group, Inc.
325 John H. McConnell Blvd., Suite 200
Columbus, OH 43215

**RE: Diamond Hill Investment Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 13, 2009
Form 10-K for the Fiscal Year Ended December 31, 2008 Amendment
No.1
Filed January 29, 2010
Definitive Proxy Statement on Schedule 14A filed on April 9, 2009
File No. 000-24498**

Dear Mr. Dillon:

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

Sincerely,

Pamela Long
Assistant Director