

Mail Stop 3561

March 6, 2009

Via Facsimile and U.S. Mail

Mr. Gerald L. Salzman  
Chief Executive Officer and Chief Financial Officer  
DAILY JOURNAL CORPORATION  
915 East First Street  
Los Angeles, California 90012

**Re: Daily Journal Corporation  
Form 10-K for the year ended September 30, 2008  
File No. 0-14665**

Dear Mr. Salzman:

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

Sincerely,

David R. Humphrey  
Branch Chief