

Mail Stop 6010

July 26, 2007

Mr. Ulrich Gottschling  
Chief Financial Officer  
SRS Labs, Inc.  
2909 Daimler Street  
Santa Ana, California 92705

**RE: SRS Labs, Inc.  
Form 10-K for the year ended December 31, 2006  
File No. 0-21123**

Dear Mr. Gottschling:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant