



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

Mail Stop 3720

July 31, 2008

Via U.S. Mail and Fax

Mr. Melvin L. Flanigan
Chief Financial Officer
DTS, Inc.
5171 Clareton Drive
Agoura Hills, CA 91301

Re: DTS, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 3, 2008
File No. 0-50335

Dear Mr. Flanigan:

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

Sincerely,

/s/Larry Spigel
Assistant Director