



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