



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 22, 2009

Via U.S. Mail and facsimile to (818) 706-1868

Mr. Jon E. Kirchner
President and Chief Executive Officer
DTS, Inc.
5171 Clareton Drive
Agoura Hills, CA 91301

Re: DTS, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 6, 2009
File No. 000-50335

Dear Mr. Kirchner:

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

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director