



DIVISION OF
CORPORATION FINANCE

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

January 19, 2011

Mr. Jon E. Kirchner
Chief Executive Officer
DTS, Inc.
5220 Las Virgenes Road
Calabasas, CA 91302

Re: DTS, Inc.
Form 10-K for fiscal year end December 31, 2009
Filed March 3, 2010
Definitive Proxy Statement
Filed April 19, 2010
Form 10-Q for the quarter ended September 30, 2010
Filed November 8, 2010
File No. 000-50335

Dear Mr. Kirchner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

s/ Kathleen Krebs for

Larry Spigel
Assistant Director

cc: Via Facsimile to (818) 436-1850
Attn: Mr. Blake Welcher
General Counsel