



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 Spirgel  
Assistant Director

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