



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 26, 2007

**VIA U.S. MAIL AND FAX (415) 645-4124**

Mr. Kevin J. Yeaman  
Chief Financial Officer  
Dolby Laboratories Inc.  
100 Potrero Avenue  
San Francisco, CA 94103-4813

**RE:   Dolby Laboratories Inc.  
      Form 10-K for the Fiscal Year Ended September 29, 2006  
      Filed December 12, 2006**

Dear Mr. Yeaman:

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

Sincerely,

Larry Spigel  
Assistant Director