



DIVISION OF
CORPORATION FINANCE

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

May 5, 2011

VIA US MAIL AND FAX (415) 357-7491

Mr. Murray Demo
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 24, 2010
 Filed November 22, 2010
 File No. 001-32431**

Dear Mr. Demo:

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