



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

March 23, 2018

Via E-mail

Mr. Lewis Chew  
Executive Vice President and Chief Financial Officer  
Dolby Laboratories, Inc.  
1275 Market Street  
San Francisco, CA 94103-1410

**Re:   Dolby Laboratories, Inc.**  
**10-K for Fiscal Year Ended September 29, 2017**  
**Filed November 16, 2017**  
**File No. 1-32431**

Dear Mr. Chew:

We refer you to our comment letter dated March 05, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc:   Barbara Jacobs  
      Assistant Director  
      Division of Corporation Finance

Ryan Nicholson  
VP Corporate Controller  
Dolby Laboratories, Inc.