



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 4, 2008

VIA US MAIL AND FAX 760-599-1389

Mr. Kevin P. Duffy
Executive Vice President and Chief Financial Officer
DEI Holdings, Inc.
1 Viper Way
Vista, CA 92081

**Re: DEI Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
File No. 0-51664**

Dear Mr. Duffy:

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