



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 2, 2009

Eliyahu Ayalon  
Chief Executive Officer  
DSP Group, Inc.  
2580 North First Street  
Suite 460  
San Jose, CA 95131

**Re: DSP Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 13, 2009**  
**File No. 0-23006**

Dear Mr. Ayalon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jay Mumford  
Senior Attorney