



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

DIVISION OF  
CORPORATION FINANCE

May 17, 2013

Via E-mail

Mr. Dror Levy  
Chief Financial Officer  
DSP Group, Inc.  
2580 North First Street, Suite 460  
San Jose, CA 95131

**Re: DSP Group, Inc.  
Definitive Additional Soliciting Materials  
Filed on May 13, 2013  
File No. 001-35256**

Dear Mr. Levy:

We have reviewed your letter dated May 16, 2013 and have the following comment.

We believe that Our Nominees Will Better Serve Shareholders and the Company, page 37

1. We note your response to prior comment 1, in which you acknowledge that these materials contain a misstatement regarding Starboard's prior relationship with Norman Rice II. Please revise your filing to correct this misstatement.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Jackie Liu, Esq.  
Morrison & Foerster LLP