



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

DIVISION OF  
CORPORATION FINANCE

April 10, 2024

Robert Park  
Chief Financial Officer  
Dolby Laboratories, Inc.  
1275 Market Street  
San Francisco, CA 94103

**Re: Dolby Laboratories, Inc.**  
**Form 10-K for the year ended September 29, 2023**  
**Filed November 17, 2023**  
**Form 8-K**  
**Filed November 16, 2023**  
**File No. 001-32431**

Dear Robert Park:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Real Estate & Construction