



DIVISION OF
CORPORATION FINANCE

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

September 3, 2010

Elwood G. Norris
Chief Executive Officer
Parametric Sound Corporation
1941 Ramrod Avenue, Suite #100
Henderson, Nevada 89014

**Re: Parametric Sound Corporation
Form 10-12G/A
Filed July 27, 2010
File No. 000-54020**

Dear Mr. Norris:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Paul Fischer for
Larry Spigel
Assistant Director

cc: Via facsimile to (435) 628-1610
Joshua E. Little, Esq.