



DURHAM JONES & PINEGAR, P.C.  
192 East 200 North, Third Floor  
St. George, Utah 84770-2879  
435.674.0400  
435.628.1610 Fax  
www.djplaw.com

Joshua E. Little  
Attorney at Law  
jlittle@djplaw.com  
FILE NO. 42233.01

September 2, 2010

**VIA EDGAR**

Larry Spigel  
Assistant Director  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

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

Dear Mr. Spigel:

We are in receipt of the Staff's letter dated September 2, 2010 with respect to the above-referenced Form 10-12G/A filed on August 27, 2010. We are responding herein to the Staff's comment on behalf of our client, Parametric Sound Corporation (the "Company"), as set forth below.

The Company's response set forth in this letter is numbered to correspond to the numbered comment in the Staff's letter. All capitalized terms used but not defined herein have the meanings assigned to such terms in the Form 10-12G/A. For ease of reference, we have set forth the Staff's comment and the Company's response below.

**Note 1. Basis of Accounting, page F-24**

- Please disclose that the financial statements reflect all normal recurring adjustments which are necessary to present fairly the results for the interim periods presented. Otherwise, describe in appropriate detail the nature and amount of any adjustments other than normal recurring adjustments.**

**Response:** Amendment No. 3 to the Company's Registration Statement on Form 10 has been revised to address the Staff's comment by inserting the following sentence in the paragraph at the top of page F-25:

*The interim financial statements reflect all normal recurring adjustments which, in the opinion of management, are necessary to present fairly the financial position at June 30, 2010 and the results of operations and the cash flows for the interim periods presented.*

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Thank you in advance for your cooperation in connection with this matter. Please direct any questions regarding the foregoing information to the undersigned at (435) 674-0400.

Sincerely,

**DURHAM JONES & PINEGAR, P.C.**

/s/ JOSHUA LITTLE

Joshua E. Little

JEL/sa

cc: Elwood G. Norris, Parametric Sound Corporation  
Thomas R. Brown, LRAD Corporation  
Katherine H. McDermott, LRAD Corporation  
Michael H. Lorber, Squar, Milner, Peteron, Miranda & Williamson, LLP