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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
SCHEDULE 13D
Under the Securities Exchange Act of 1934
(Amendment No.__)
Parametric Sound Corporation
(Name of Issuer)
Common Stock, Par Value $.01
(Title of Class of Securities)
699172102
(CUSIP Number)
                with a copy to:
Austin W. Marxe
                        Allen B. Levithan, Esq.
527 Madison Avenue, Suite 2600
                                        Lowenstein Sandler PC
New York, New York 10022
                                        65 Livingston Avenue
                        Roseland, New Jersey 07068
                        (973) 597-2424
(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)
February 28, 2011
(Date of Event which Requires Filing of this Statement)
If the filing person has previously filed a statement on Schedule 13G to report
the acquisition that is the subject of this Schedule 13D, and is filing this
schedule because of section 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check
the following box. ?
Note: Schedules filed in paper format shall include a signed original and five
copies of the schedule, including all exhibits. See section 240.13d-7 for
other parties to whom copies are to be sent.
*The remainder of this cover page shall be filled out for a reporting person's
initial filing on this form with respect to the subject class of securities, and
for any subsequent amendment containing information which would alter
disclosures provided in a prior cover page.
The information required on the remainder of this cover page shall not be
deemed to be ?filed? for the purpose of Section 18 of the Securities Exchange
Act of 1934 (?Act?) or otherwise subject to the liabilities of that section of
the Act but shall be subject to all other provisions of the Act (however, see
the Notes).
Cusip No.
            699172102
                Names of Reporting Persons. I.R.S. Identification Nos. of above
persons (entities only):
        Austin W. Marxe and David M. Greenhouse
                Check the Appropriate Box if a Member of a Group (See Instructions):
        (a)
                                Not Applicable
        (b)
       3.
                SEC Use Only
                Source of Funds (See Instructions): 00
                Check if Disclosure of Legal Proceedings Is Required Pursuant to
Items 2(d) or 2(e):
                                Not Applicable
                Citizenship or Place of Organization:
                                                            United States
        Number of
                                Sole Voting Power:
                                                        0*
        Shares Beneficially
                                        Shared Voting Power:
                                                                  4,981,411*
        Owned by
       Each Reporting
                       9.
                                Sole Dispositive Power: 0*
       Person With
                                Shared Dispositive Power:
                                                               4,981,411*
                Aggregate Amount Beneficially Owned by Each Reporting Person:
4,981,411*
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- 12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions): Not Applicable
- 13. Percent of Class Represented by Amount in Row (11): 21.7% *
- 14. Type of Reporting Person (See Instructions): IA, IN
- * This is a joint filing by Austin W. Marxe (?Marxe?) and David M. Greenhouse (?Greenhouse?). Marxe and Greenhouse share sole voting and investment power over 1,594,686 shares of Common Stock and 690,000 Warrants owned by Special Situations Fund III QP, L.P., 556,330 shares of Common Stock and 240,000 Warrants owned by Special Situations Private Equity Fund, L.P., 180,378 shares of Common Stock and 75,000 Warrants owned by Special Situations Technology Fund, L.P. and 1,150,017 shares of Common Stock and 495,000 Warrants owned by Special Situations Technology Fund II, L.P.

See Items 2 and 5 of this Schedule 13D for additional information.

Item 1. Security and Issuer.

This schedule related to the Common Stock of Parametric Sound Corporation (the ?Issuer?). The Issuer?s principal executive officers are located at 1941 Ramrod Avenue, Suite 100, Henderson, NV 89014

Item 2. Identity and Background.

The persons filing this report are Austin W. Marxe (?Marxe?) and David M. Greenhouse (?Greenhouse?), who are the controlling principals of AWM Investment Company, Inc. (?AWM?), the general partner of MGP Advisers Limited Partnership (?MGP?), the general partner of Special Situations Fund III QP, L.P. (?SSFQP?). Marxe and Greenhouse are members of MG Advisers L.L.C. (?MG?), the general partner of Special Situations Private Equity Fund, L.P. (?SSPE?). Marxe and Greenhouse are also members of SST Advisers, L.L.C. (?SSTA?), the general partner of Special Situations Technology Fund, L.P. (?Tech?) and Special Situations Technology Fund II, L.P. (?Tech II?). AWM serves as the investment adviser to SSFQP, SSPE, Tech and Tech 2. (SSFQP, SSPE, Tech and Tech II will hereafter be referred to as, the ?Funds?).

The principal office and business address of the Reporting Persons, is 527 Madison Avenue, Suite 2600, New York, NY 10022.

The principal business of each Fund is to invest in equity and equity-related securities and other securities of any kind or nature.

Mr. Marxe and Mr. Greenhouse have never been convicted in any criminal proceeding (excluding traffic violations or similar misdemeanors), nor have either of them been a party to any civil proceeding commenced before a judicial or administrative body of competent jurisdiction as a result of which he was or is now subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws. Mr. Marxe and Mr. Greenhouse are citizens of the United States.

Item 3. Source and Amount of Funds or Other Consideration.

Each Fund utilized its own available net assets to purchase the securities referred to in this Schedule.

Item 4. Purpose of Transaction.

The securities referred to in this Schedule have been acquired by each of the Funds for investment purposes and not with the purpose or effect of changing or influencing control of the Issuer. Each Fund acquired the securities in the ordinary course of business and is holding the securities for the benefit of its investors.

Item 5. Interest in Securities of the Issuer.

SSFQP owns 1,594,686 shares of Common Stock and 690,000 Warrants, or 10.3% of the shares outstanding, SSPE owns 556,330 shares of Common Stock and 240,000 Warrants, or 3.7% of the outstanding shares, Tech owns 180,378 shares of Common Stock and 75,000 Warrants, or 1.2% of the shares outstanding, and Tech II owns 1,150,017 shares of Common Stock and 495,000 Warrants, or 7.5% of the outstanding shares. Messrs. Marxe and Greenhouse share the power to vote and direct the disposition of all shares of Common Stock owned by each of the Funds. Messrs. Marxe and Greenhouse are deemed to beneficially own a total of 3,481,411 shares of Common Stock and 1,500,000 Warrants, or 21.7% of the outstanding shares.

The following table reflects the purchases by each of the Funds during the sixty days preceding the date of the event that requires the filing of this statement. No other transactions occurred during the past 60 days.

A. Special Situations Private Equity Fund, L.P.

Date Quantity Average Price

(Purchases)

February 22, 2011 Common Stock

240,000

\$.50 February 22, 2011 Warrants 240,000

Date Quantity Average Price

(Sales)

B. Special Situations Technology Fund, L.P.

Date Quantity Average Price

(Purchases)

February 22, 2011 Common Stock

75,000

\$.50 February 22, 2011 Warrants 75,000

Date Quantity Average Price

(Sales)

C. Special Situations Technology Fund II, L.P.

Date Quantity Average Price

(Purchases)

February 22, 2011 Common Stock

495,000

\$.50 February 22, 2011 Warrants 495,000

Date Quantity Average Price

(Sales)

D._Special Situations Fund III QP, L.P.

Date Quantity Average Price

(Purchases)

February 22, 2011 Common Stock

690,000

\$.50 February 22, 2011 Warrants 690,000

Date Quantity Average Price

(Sales)

Item 6. Contracts, Arrangements, Understandings or Relationships With Respect to Securities of the Issuer.

No contracts, arrangements, understandings or similar relationships exist with respect to the securities of the Company between Messrs. Marxe and Greenhouse and any other individual or entity.

Item 7. Material to be Filed as Exhibits.

Joint Filing Agreement.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 13, 2012

/s/_Austin W. Marxe Austin W. Marxe

 $\begin{tabular}{ll} $/s/_David M. Greenhouse \\ David M. Greenhouse \end{tabular}$

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001).

JOINT FILING AGREEMENT

Austin W. Marxe and David M. Greenhouse hereby agree that the Schedule 13D to which this agreement is attached is filed on behalf of each of them.

/s/_Austin W. Marxe Austin W. Marxe

/s/_David M. Greenhouse David M. Greenhouse

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