



DIVISION OF
CORPORATION FINANCE

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

September 2, 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 August 27, 2010
File No. 000-54020**

Dear Mr. Norris:

We have reviewed your response letter dated August 27, 2010 and your filing and have the following comment.

Please respond to this letter within ten business days by amending your filing. If you do not believe our comment apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Note 1. Basis of Accounting, page F-24

1. 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.

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Mr. Elwood G. Norris
Parametric Sound Corporation
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Please file all correspondence over EDGAR. You may contact Kathryn Jacobson, Staff Accountant, at 202-551-3365 or Dean Suehiro, Staff Accountant, at 202-551-3384 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Groff, Staff Attorney, at 202-551-3458 or me at 202-551-3810 with any other questions.

Sincerely,

Larry Spigel
Assistant Director

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