

Mail Stop 4561

February 7, 2008

Dan Halvorson, Chief Financial Officer
DivX, Inc.
4780 Eastgate Mall
San Diego, CA 92121
By facsimile also at: (858) 882-0601

**Re: DivX, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed on March 29, 2007**

**Definitive Proxy Statement on Schedule 14A
Filed on April 27, 2007**

**Form 10-Q for the Fiscal Quarter Ended September 30, 2007
Filed on November 14, 2007**

**Form 8-K filed on September 27, 2007
File No. 001-33029**

Dear Mr. Halvorson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief