



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

DIVISION OF
CORPORATION FINANCE

April 29, 2013

Via E-mail

Mr. Jeffrey C. Smith
Chief Executive Officer and Chief Investment Officer
Starboard Value and Opportunity Master Fund Ltd
599 Lexington Avenue, 19th Floor
New York, New York 10022

**Re: DSP Group, Inc.
Definitive Proxy Statement on Schedule 14A filed by Starboard Value and
Opportunity Master Fund Ltd et al.
Filed on April 23, 2013
File No. 001-35256**

Dear Mr. Smith:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments 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 these comments, we may have additional comments.

General

1. Please advise whether there are any material pre-existing relationships between Starboard and its nominees, in particular, Mr. Bornak and Mr. Taffee in consideration of their employment with SeaChange International, Inc. and Integrated Device Technology, Inc., respectively. If so, please tell us how you intend to address this in your filings.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In responding to our comments, please provide a written statement from each filing person acknowledging that:

- the filing person is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the filing person may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

cc: Via E-mail
Andrew M. Freedman, Esq.
Olshan Frome Wolosky LLP