

June 21, 2007

Room 4561

Mr. Michael Eggers  
Senior Vice President and  
Chief Financial Officer  
RealNetworks, Inc.  
2601 Elliott Avenue, Suite 1000  
Seattle, WA 98121

**Re: RealNetworks, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
Form 8-K Filed February 14, 2007  
File No. 000-23137**

Dear Mr. Eggers:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief