



DIVISION OF
CORPORATION FINANCE

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

Mr. Stéphane Rougeot
Chief Financial Officer
Technicolor
1 rue Jeanne d'Arc
Issy-les-Moulineaux 92443
France

July 29, 2010

RE: **Technicolor**
 Form 20-F for the fiscal year ended December 31, 2009
 Filed April 7, 2010
 File No. 1-14974

Dear Mr. Rougeot:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director