



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 Spirgel  
Assistant Director