

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
July 15, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

RealD, Inc.

File No. 333-165988 - CF#25223

RealD, Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 filed on April 9, 2010, as amended.

Based on representations by RealD, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| | |
|---------------|--------------------------|
| Exhibit 10.14 | through March 10, 2020 |
| Exhibit 10.15 | through October 15, 2018 |
| Exhibit 10.16 | through March 26, 2017 |
| Exhibit 10.17 | through May 19, 2019 |
| Exhibit 10.18 | through June 15, 2020 |
| Exhibit 10.24 | through March 20, 2019 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kathleen Krebs
Special Counsel