

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

17 June 2011

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

SMART BALANCE, INC.

File No. 0-51506 -- CF# 26728

SMART BALANCE, INC. submitted an application under Rule 24b-2 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on May 25, 2007.

Based on representations by SMART BALANCE, 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 10.44 | through April 29, 2016 |
| Exhibit 10.46 | through June 30, 2016 |

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

Timothy S. Levenberg
Special Counsel