

Mail Stop 4561

July 7, 2009

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

**Re: RealNetworks, Inc.  
Form 10-K for the Year Ended December 31, 2008  
File No. 000-23137**

Dear Mr. Eggers:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief