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June 17, 2019

VIA EDGAR AND HAND DELIVERY

Securities and Exchange Commission
Division of Corporation Finance
Office of Consumer Products
100 F Street, N.E.
Washington, D.C. 20549-3720

Attention: Mara Ransom
Scott Anderegg
Robert Babula
Andrew Blume

**Re: The RealReal, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed June 6, 2019
File No. 333-231891**

Ladies and Gentlemen:

On behalf of our client, The RealReal, Inc. (“**The RealReal**” or the “**Company**”), we submit this letter in response to comments from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) contained in its letter dated June 13, 2019 (the “**Comment Letter**”), relating to the above referenced Amendment No. 1 to Registration Statement on Form S-1 filed with the Commission on June 6, 2019 (the “**Amendment No. 1**”). We are concurrently submitting via EDGAR this letter and a second amendment to the Registration Statement (“**Amendment No. 2**”). For the Staff’s reference, we are providing to the Staff by overnight delivery copies of this letter as well as both a clean copy of Amendment No. 2 and a copy marked to show all changes from Amendment No. 1.

In this letter, we have recited the comments from the Staff in italicized, bold type and have followed each comment with the Company’s response in ordinary type. Except for the page references contained in the comments of the Staff, or as otherwise specifically indicated, page references herein correspond to Amendment No. 2.

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Amendment No. 1 to Registration Statement on Form S-1
Exhibits

1. *We note your response to prior comment 4 and your indication that the form of certificate of incorporation mirrors the revised disclosure. However, we are unable to locate a reference to “under Delaware law” as it pertains to derivative actions or a reference to the inapplicability of the provision to claims under the Federal Securities laws. Please revise or tell us why you do not believe such revisions are necessary.*

Response: The Company advises the Staff that it has revised its certificate of incorporation to address the Staff’s comment and has re-filed such revised certificate of incorporation as Exhibit 3.2 to Amendment No. 2. The Company is providing to the Staff a copy of its revised certificate of incorporation enclosed with this letter.

* * * *

If you have questions with respect to Amendment No. 2 or the response set forth above, please direct the questions to me at (650) 565-7005 or hbarry@sidley.com.

Sincerely,

/s/ Hank V. Barry

Hank V. Barry

Sidley Austin LLP

cc: Julie Wainwright, Chairperson and Chief Executive Officer, The RealReal, Inc.
Dana DuFrane, General Counsel, The RealReal, Inc.
Martin A. Wellington, Sidley Austin LLP
Helen Theung, Sidley Austin LLP
Steven E. Bochner, Wilson Sonsini Goodrich & Rosati, P.C.
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