

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 5, 2016**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933 AND  
THE SECURITIES EXCHANGE ACT OF 1934**

**LDR Holding Corporation**

**File No. 333-190829 and 001-36095- CF#33431**

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LDR Holding Corporation submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form S-1 filed on August 26, 2013. LDR Holding Corporation also requested under Rule 24b-2 confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on February 23, 2016.

Based on representations by LDR Holding Corporation 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:

| <b>Exhibit</b> | <b>to Form</b> | <b>Filed on</b>   | <b>Confidential Treatment Granted</b> |
|----------------|----------------|-------------------|---------------------------------------|
| 10.28          | S-1            | August 26, 2013   | through December 31, 2020             |
| 10.38          | 10-K           | February 23, 2016 | through December 31, 2020             |

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

Brent J. Fields  
Secretary