

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
DECEMBER 23, 2011**

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

**Universal Display Corporation**

**File No. 001-12031 - CF#27324**

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Universal Display Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on August 26, 2011, as amended.

Based on representations by Universal Display 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 exhibits will not be released to the public for the time periods specified:

Exhibit 99.1	through December 31, 2017
Exhibit 99.2	through December 31, 2017

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

Daniel Morris  
Special Counsel