

Room 4561

October 17, 2007

Mr. Stephen Ambler  
Chief Financial Officer and Vice  
President, Finance  
Immersion Corporation  
801 Fox Lane  
San Jose, CA 95131

**Re: Immersion Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 10, 2006**  
**File no. 000-27969**

Dear Mr. Ambler:

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

Very truly yours,

Mark Kronforst  
Accounting Branch Chief