

Mail Stop 4561

August 28, 2008

Mr. Clent Richardson  
President and Chief Executive Officer  
Immersion Corporation  
801 Fox Lane  
San Jose, CA 95131

**Re: Immersion Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File No. 0-27969**

Dear Mr. Richardson:

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,

Mark Kronforst  
Accounting Branch Chief