



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 22, 2010

Shum Mukherjee  
Chief Financial Officer  
Immersion Corporation  
801 Fox Lane  
San Jose, CA 95131

**Re: Immersion Corporation**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed July 14, 2010**  
**File No. 000-27969**

Dear Mr. Mukherjee:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via facsimile to: (650) 938-5200  
Jeffrey Vetter, Esq.  
Fenwick & West LLP