



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

DIVISION OF  
CORPORATION FINANCE

May 8, 2018

Via E-mail

Carl Schlachte  
Interim Chief Executive Officer and  
Chairman of the Board of Directors  
Immersion Corporation  
50 Rio Robles  
San Jose, California 95134

**Re: Immersion Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 27, 2018  
File No. 1-38334**

Dear Mr. Schlachte:

We refer you to our comment letter dated April 24, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance