



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 21, 2010

Mr. William J. Merritt
Chief Executive Officer
InterDigital, Inc.
781 Third Avenue
King of Prussia, Pennsylvania 19406

RE: InterDigital, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 26, 2010

Definitive Proxy Statement on Schedule 14-A
Filed April 30, 2010
File No. 000-25965

Dear Mr. Merritt:

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

Sincerely,

/s/Larry Spigel
Assistant Director