



DIVISION OF
CORPORATION FINANCE

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

January 10, 2013

Via Facsimile

John A. Amster
Chief Executive Officer
RPX Corporation
One Market Plaza Suite 800
San Francisco, CA 94105

Re: RPX Corporation
Form 10-K for Fiscal Year Ended December 31, 2011
Filed March 26, 2012
Forms 10-Q for Fiscal Quarters Ended June 30 and September 30, 2012
Filed August 14, 2012 and November 2, 2012
File No. 001-35146

Dear Mr. Amster:

We have reviewed your letter dated December 7, 2012 in connection with the above-referenced filings and have the following comment.

Form 10-Q for Fiscal Quarter Ended June 30, 2012

Notes to Condensed Consolidated Finance Statements

Note 8. Business Combinations, page 16

1. We acknowledge your response to prior comment 3. Since the transaction is not significant, we will not have further comments on the issues raised by that comment. However, if similar transactions occur in the future, we advise that you consider consulting with us if you reach a similar conclusion. Please confirm your understanding of this comment in your response.

John A. Amster
RPX Corporation
January 10, 2013
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You may contact Tamara Tangen, Staff Accountant, at (202) 551-3443 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3730 with any other questions.

Sincerely,

/s/ Stephen G. Krikorian

Stephen G. Krikorian
Accounting Branch Chief