

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

September 6, 2022

Robert Andersen Chief Financial Officer Xperi Inc. 2190 Gold Street San Jose, CA 95002

> Re: Xperi, Inc.

Registration Statement on Form 10-12B Exhibit Nos. 10.3, 10.5 and 10.6 Filed August 26, 2022

File No. 001-41486

Dear Mr. Andersen:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance