



DIVISION OF  
CORPORATION FINANCE

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

August 10, 2023

Keith Jones  
Chief Financial Officer  
Adeia Inc.  
3025 Orchard Parkway  
San Jose, CA 95134

**Re: Adeia Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2022**

**Filed on March 1, 2023**

**File No. 001-39304**

Dear Keith Jones:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2022

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations, page 34

1. We note your discussion of revenue refers to changes in long-term license agreements as well as changes in non-recurring revenue. In light of the potential variability attributable to non-recurring revenues, revise to separately quantify and discuss recurring revenues and non-recurring revenues for each period presented. Please provide us with proposed future disclosures based on your December 31, 2022 results. Refer to Item 303(b)(2) of Regulation S-K.

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Consolidated Financial Statements

Note 4 - Revenue, page F-14

2. Please tell us what consideration was given to providing revenue disaggregation disclosures based on the pattern of recognition, such as over-time and point in time, to depict the timing and uncertainty of revenues and cash flows. Clarify whether recurring and non-recurring revenues are the same pattern of recognition as over-time and point in time and if not please explain how they differ. Also, tell us your consideration of disaggregation based on the nature of or market vertical for licensing revenues. In this regard, we note that you discuss your media portfolio and semiconductor portfolio in recent earnings calls and presentations. As part of your response, please provide us with such revenue disaggregation information for the periods presented. Refer to ASC 606-10-50-5 and ASC 606-10-55-89 through 55-91.

In closing, 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.

You may contact Joyce Sweeney, Senior Staff Accountant at (202) 551-3449 or Christine Dietz, Senior Staff Accountant at (202) 551-3408 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kevin Tanji