



DIVISION OF
CORPORATION FINANCE

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

November 20, 2024

J. Michael Dodson
Chief Financial Officer
Immersion Corporation
2999 N.E. 191st Street, Suite 610
Aventura, FL 33180

Re: Immersion Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
Form 8-K furnished August 20, 2024
Form 8-K/A furnished August 26, 2024
File No. 001-38334

Dear J. Michael Dodson:

We have limited our review of your filings to the financial statements and related disclosures and have the following comments.

Please respond to this letter 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 a comment applies to your facts and circumstances, please tell us why in your response.

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

Form 8-K furnished August 20, 2024

Exhibit 99.1, page 1

1. We note the measure Immersion Corporation standalone Non-GAAP stockholders' equity, which excludes the portion of Barnes & Noble Education's net loss that is attributable to Immersion stockholders. As a result, this measure appears to substitute an individually tailored recognition method for those of GAAP. Please explain how you considered the guidance in Question 100.04 of the non-GAAP C&DIs or remove the measure.

Form 8-K/A furnished August 26, 2024

Item 9.01. Financial Statements and Exhibits, page 2

2. You state the unaudited pro forma combined financial information for the year ended December 31, 2023 is attached as Exhibit 99.2. While such information is included in this Exhibit for the six months ended June 30, 2024, the information for year ended

November 20, 2024

Page 2

December 31, 2023 is not. Please amend to include this information or advise. Refer to Rule 11-02(c)(2)(i) of Regulation S-X.

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.

Please contact Melissa Kindelan at 202-551-3564 or Chris Dietz at 202-551-3408 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology