

IMMERSION CORP  
Form SC 13G/A  
April 25, 2008

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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SCHEDULE 13G  
(Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO  
RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)

(Amendment Number 10)

Immersion Corp.

(Name of Issuer)

Class A Common

(Title of Class of Securities)

452521107

(CUSIP Number)

April 24, 2008

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

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The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be “filed” for the purpose of Section 18 of the Securities Exchange Act of 1934 (“Act”) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP NO. 452521107

13G

Page 2 of 5 Pages

1. NAME OF REPORTING PERSON

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

MAZAMA CAPITAL MANAGEMENT, INC.  
93-1290809

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) £  
(b) £

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

OREGON

5. SOLE VOTING POWER

1,914,349 See Item 4

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

6. SHARED VOTING POWER

0

7. SOLE DISPOSITIVE POWER

3,050,480 See Item 4

8. SHARED DISPOSITIVE POWER

0

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

3,050,480

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

10.35%

12. TYPE OF REPORTING PERSON\*

IA

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

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Item 1 (a). Name of Issuer:

Immersion Corporation

Item 1 (b). Address of Issuer's Principal Executive Offices:

801 Fox Lane

San Jose, CA 95131

Item 2(a). Name of Person Filing:

Mazama Capital Management, Inc.

Item 2 (b). Address of Principal Business Office or, if none, Residence:

One Southwest Columbia Street, Suite 1500, Portland, Oregon 97258

Item 2 (c). Citizenship:

State of Oregon

Item 2 (d). Title of Class of Securities:

Class A Common

Item 2(e). CUSIP Number:

452521107

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:

- (a)  Broker or dealer registered under Section 15 of the Exchange Act.
- (b)  Bank as defined in Section 3(a)(6) of the Exchange Act.
- (c)  Insurance company as defined in Section 3(a)(19) of the Exchange Act.
- (d)  Investment company registered under Section 8 of the Investment Company Act.
- (e)  An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F)
- (g)  A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
- (j)  Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

If this statement is filed pursuant to Rule 13d-1(c), check this box:



Item 4. Ownership

- (a) Amount beneficially owned:  
3,050,480
- (b) Percent of class:  
10.35%
- (c) Number of shares as to which such person has:
  - (i) sole power to vote or to direct the vote: 1,914,349
  - (ii) shared power to vote or to direct the vote:
  - (iii) sole power to dispose or to direct the3,050,480 disposition of:
  - (iv) shared power to dispose or to direct the disposition of:

Item 5. Ownership of Five Percent or Less of a Class.

N/A

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

N/A

Item 8. Identification and Classification of Members of the Group.

N/A

Item 9. Notice of Dissolution of Group.

N/A

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the normal course of business and were not acquired and are not held for the purpose of or the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.





SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

April 25, 2008

(Date)

/s/ Brian Alfrey

(Signature)

Brian Alfrey / EVP/COO

(Name/Title)