

IMMERSION CORP
Form SC 13G
January 09, 2009
United States
Securities and Exchange Commission
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934
(Amendment No. n/a)*

OMB Number

3235-0145

Immersion Corp
(Name of Issuer)
Class A Common
(Title of Class of Securities)
452521107
(CUSIP Number)
December 31, 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)

* 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).

CUSIP No.

1. Names of Reporting Persons.

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 (See Instructions)

1.

2.

3. SEC Use Only

4. Citizenship or Place of Organization

State of Oregon

Number of Shares Beneficially Owned by Each Reporting Person With:

5. Sole Voting Power

3,040,135

6. Shared Voting Power

0

7. Sole Dispositive Power

4,883,083

8. Shared Dispositive Power

0

9. Aggregate Amount Beneficially Owned by Each Reporting Person

4,883,083

10. Check if the Aggregate Amount in *Row 9* Excludes Certain Shares (See Instructions)

11. Percent of Class Represented by Amount in *Row 9*

18.18%

12. Type of Reporting Person (See Instructions)

IA

Item 1.

1. Name of Issuer

Immersion Corp.

2. Address of Issuer's Principal Executive Offices

801 Fox Lane
San Jose, CA 95131

Item 2.

1. Name of Person Filing

Mazama Capital Management, Inc.

2. Address of Principal Business Office or, if None, Residence

One Southwest Columbia Street, Suite 1500
Portland, OR 97258

3. Citizenship

Oregon

4. Title of Class of Securities
5. CUSIP Number

Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

1. Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
2. Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
3. Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
4. Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
5. An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
6. An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
7. A parent holding company or control person in accordance with §240.13d-1(b)(1)(ii)(G);
8. A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
9. A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
10. Group, in accordance with §240.13d-1(b)(1)(ii)(J).

Item 4. Ownership

1. Amount beneficially owned:

4,883,083

2. Percent of class:

18.18%

3. Number of shares as to which the person has:

1. Sole power to vote or to direct the vote:

3,040,135

2. Shared power to vote or to direct the vote:

0

3. Sole power to dispose or to direct the disposition of:

4,883,083

4. Shared power to dispose or to direct the disposition of:

0

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

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .

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. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with 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.

January 09, 2009

Date

Mazama Capital Management, Inc.

/s/ Brian P. Alfrey

Signature

Brian P. Alfrey

EVP/COO

Name / Title

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. *See* §240.13d-7 for other parties for whom copies are to be sent.

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001)