

IMMERSION CORP  
Form SC 13G/A  
February 14, 2017

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 2)\*

Immersion Corporation  
(Name of Issuer)

Common Stock, \$0.001 par value  
(Title of Class of Securities)

452521107  
(CUSIP Number)

December 31, 2016  
(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

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

Kingdom  
Ridge  
Capital  
Master  
Fund, Ltd.

2. CHECK THE  
APPROPRIATE  
BOX IF A  
MEMBER OF A  
GROUP (SEE  
INSTRUCTIONS)  
(a)   
(b)

3. SEC USE  
ONLY

4. CITIZENSHIP  
OR PLACE  
OF  
ORGANIZATION

Cayman  
Islands

5. NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY EACH  
REPORTING  
PERSON WITH

SOLE  
VOTING  
POWER

0

6. SHARED  
VOTING  
POWER

1,380,000

7. SOLE  
DISPOSITIVE  
POWER

0

8. SHARED  
DISPOSITIVE  
POWER

1,380,000

9. AGGREGATE  
AMOUNT  
BENEFICIALLY  
OWNED BY EACH  
REPORTING  
PERSON

1,380,000

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

11. PERCENT  
OF CLASS  
REPRESENTED

BY  
AMOUNT  
IN ROW  
(9)

4.79%

TYPE OF  
REPORTING  
PERSON  
12. (SEE  
INSTRUCTIONS)

CO

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CUSIP  
No 452521107

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

Kingdom  
Ridge  
Capital,  
LLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
(a)   
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

SHARED

6. VOTING  
POWER

1,386,000

SOLE

7. DISPOSITIVE  
POWER

0

SHARED

8. DISPOSITIVE  
POWER

1,386,000

AGGREGATE  
AMOUNT

9. BENEFICIALLY  
OWNED BY EACH  
REPORTING  
PERSON

1,386,000

CHECK  
BOX IF  
THE  
AGGREGATE  
AMOUNT

10. IN ROW  
(9)  
EXCLUDES  
CERTAIN  
SHARES  
(SEE  
INSTRUCTIONS)

11. PERCENT  
OF CLASS  
REPRESENTED  
BY  
AMOUNT  
IN ROW

(9)

4.81%

TYPE OF  
REPORTING  
PERSON

12. (SEE  
INSTRUCTIONS)

OO

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CUSIP  
No 452521107

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

Christopher  
Zepf

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
(a)   
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

United  
States

- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER



0

SHARED

6. VOTING  
POWER

1,386,000

SOLE

7. DISPOSITIVE  
POWER

0

SHARED

8. DISPOSITIVE  
POWER

1,386,000

AGGREGATE  
AMOUNT

9. BENEFICIALLY  
OWNED BY EACH  
REPORTING  
PERSON

1,386,000

CHECK  
BOX IF  
THE  
AGGREGATE  
AMOUNT

10. IN ROW  
(9)  
EXCLUDES  
CERTAIN  
SHARES  
(SEE  
INSTRUCTIONS)

PERCENT  
OF CLASS  
REPRESENTED

11. BY  
AMOUNT  
IN ROW  
(9)

4.81%

TYPE OF  
REPORTING  
PERSON

12. (SEE  
INSTRUCTIONS)

IN

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CUSIP No 452521107

Item 1. (a). Name of  
Issuer:

Immersion  
Corporation

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

50 Rio Robles  
San Jose, California 95134

Item 2. (a). Name of Person Filing:

Kingdom Ridge Capital Master Fund, Ltd.  
Kingdom Ridge Capital, LLC  
Christopher Zepf

(b). Address of Principal Business Office, or if None, Residence:

Kingdom Ridge Capital Master Fund, Ltd.  
Gardenia Court, Suite 3307  
45 Market Street, Camana Bay  
P.O. Box 896  
Grand Cayman KY1-1103  
Cayman Islands

Kingdom Ridge Capital, LLC  
81 Main Street, Suite 209  
White Plains, New York 10601  
United States of America

Christopher Zepf  
c/o Kingdom Ridge Capital, LLC  
81 Main Street, Suite 209  
White Plains, New York 10601  
United States of America

(c). Citizenship:

Kingdom Ridge Capital Master Fund, Ltd. – Cayman Islands exempted company  
Kingdom Ridge Capital, LLC – Delaware limited liability company  
Christopher Zepf – United States citizen

(d). Title of Class of Securities:

Common Stock, \$0.001 par value

(e). CUSIP Number:

452521107

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(iii) Sole power to dispose or to direct the disposition of 0 ,

(iv) Shared power to dispose or to direct the disposition of 1,380,000.

Number of shares as to which Kingdom Ridge Capital, LLC has:

(i) Sole power to vote or to direct the vote 0 ,

(ii) Shared power to vote or to direct the vote 1,386,000,

(iii) Sole power to dispose or to direct the disposition of 0 ,

(iv) Shared power to dispose or to direct the disposition of 1,386,000.

Number of shares as to which Christopher Zepf has:

(i) Sole power to vote or to direct the vote 0 ,

(ii) Shared power to vote or to direct the vote 1,386,000,

(iii) Sole power to dispose or to direct the disposition of 0 ,

(iv) Shared power to dispose or to direct the disposition of 1,386,000.

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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 [X].

This final amendment reflects that each Reporting Person has ceased to be the beneficial owner of more than five percent of the Ordinary Shares of the issuer.

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

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of an employee benefit plan, pension fund or endowment fund is not required.

N/A

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

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

N/A

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

If a group has filed this schedule pursuant to §240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to §240.13d-1(c) or §240.13d-1(d), attach an exhibit stating the identity of each member of the group.

N/A

Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

N/A

Item 10. Certification.

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By signing below I certify that, to the best of my knowledge and belief, the securities referred to above 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.

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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.

February 14, 2017

Date

KINGDOM RIDGE CAPITAL MASTER FUND, LTD.\*

By: /s/ Christopher Zepf

Name: Christopher Zepf

Title: Director

KINGDOM RIDGE CAPITAL, LLC\*

By: /s/ Christopher Zepf

Name: Christopher Zepf

Title: Managing Principal

CHRISTOPHER ZEPF\*

/s/ Christopher Zepf

\*The Reporting Persons disclaim beneficial ownership in the shares except to the extent of the Reporting Persons' pecuniary interest therein.

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See s.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).

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AGREEMENT

The undersigned agree that this Schedule 13G Amendment 2, dated February 14, 2017, relating to the Common Stock, \$0.001 par value of Immersion Corporation shall be filed on behalf of the undersigned.

February 14, 2017

Date

KINGDOM RIDGE CAPITAL MASTER FUND, LTD.

By: /s/ Christopher Zepf

Name: Christopher Zepf

Title: Director

KINGDOM RIDGE CAPITAL, LLC

By: /s/ Christopher Zepf

Name: Christopher Zepf

Title: Managing Principal

CHRISTOPHER ZEPF

/s/ Christopher Zepf

SK 26148 0001 7412551