

IMMERSION CORP
Form NT 10-K
March 12, 2010

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING**

SEC FILE NUMBER
000-27969

CUSIP NUMBER
452521107

Commission File Number
000-27969

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D Form N-SAR
 Form N-CSR

For Period Ended: December 31, 2009

Transition Report on
Form 10-K
 Transition Report on
Form 20-F
 Transition Report on
Form 11-K
 Transition Report on
Form 10-Q
 Transition Report on
Form N-SAR
For the Transition Period
Ended:

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:
Not Applicable

PART I REGISTRANT INFORMATION

IMMERSION CORPORATION

Full Name of Registrant
Not Applicable

Former Name if Applicable
801 Fox Lane

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Address of Principal Executive Office (*Street and Number*)
San Jose, CA 95131

City, State and Zip Code

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PART II RULES 12b-25(b) AND (c)

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PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period. Immersion Corporation (*Immersion*) is unable to timely file its Annual Report on Form 10-K for the year ended December 31, 2009 (the *Form 10-K*) without unreasonable effort or expense by the prescribed due date due to the recently-completed Audit Committee internal investigation, which had resulted in the restatement of historic financial statements as reflected in its recently-filed Forms 10-Q/A and Form 10-K/A; which resulted in the process for preparing and auditing the 2009 full-year financial statements being delayed. Immersion anticipates that the Form 10-K will be filed on or before the fifteenth calendar day following the prescribed due date.

PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

| | | |
|----------------------|-------------|--------------------|
| Victor Viegas | 408 | 467-1900 |
| (Name) | (Area Code) | (Telephone Number) |

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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IMMERSION CORPORATION

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 12, 2010

By: /s/ Victor Viegas

Name: Victor Viegas

Title Interim President and
Chief Executive Officer