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Item 1.01 Entry into a Material Definitive Agreement.

On April 18, 2006, Immersion Corporation (the "Company"), Immersion Medical, Inc., a wholly-owned subsidiary of the Company ("Immersion Medical") and Richard Vogel, the Senior Vice President and General Manager of Immersion Medical, agreed upon and executed a variable compensation plan for fiscal year 2006. The terms of the plan were established by the Company's President and Chief Executive Officer based upon guidance from the Compensation Committee of the Company's Board of Directors, and approved by the Board of Directors of Immersion Medical. A copy of Mr. Vogel's Variable Compensation Plan is attached hereto as Exhibit 10.65 and is incorporated herein by reference.

Item 9.01 Financial Statement and Exhibits.  
(d) Exhibits.

Exhibit Number	Exhibit Title or Description
10.65	Variable Compensation Plan dated April 18, 2006 by and among Immersion Corporation, Immersion Medical, Inc. and Richard Vogel.

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

IMMERSION CORPORATION

Date: April 21, 2006

By: /s/ Stephen M. Ambler

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Stephen M. Ambler  
Chief Financial Officer and Vice President,  
Finance

EXHIBIT INDEX

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