

August 3, 2022

Robert Andersen
Chief Financial Officer
Xperi Holding Corporation
3025 Orchard Parkway
San Jose, California 95134

Corporation

fiscal year ended December 31, 2021
2022

Re: Xperi Holding

Form 10-K for the
Filed February 24,
File No. 001-39304

Dear Mr. Andersen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing