



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 25, 2018

Via E-mail

Robert J. Anderson  
Executive Vice President and Chief Financial Officer  
Xperi Corporation  
3025 Orchard Parkway  
San Jose, CA 95134

**Re: Xperi Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 23, 2018  
File No. 1-37956**

Dear Mr. Anderson:

We refer you to our comment letter dated May 31, 2018 regarding potential business contacts with Syria and Sudan. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director