

March 7, 2011

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549
Attention: Phil Rothenberg

**Re: RPX Corporation
Amendment No. 1 to Registration Statement on Form S-1
File No. 333-171817**

Dear Mr. Rothenberg:

RPX Corporation (the "Company") electronically transmitted via EDGAR Amendment No. 1 ("Amendment No. 1") to its Registration Statement on Form S-1 (the "Registration Statement") on March 4, 2011. The Company has discovered that the Company's Consolidated Statements of Cash Flows on Page F-6 of Amendment No. 1 contains an administrative error. Under the heading "Cash flows from operating activities," Amendment No. 1 includes a line item titled "Utilization of deferred tax asset" that was included due to administrative error and should have been deleted.

Enclosed with this letter is a copy of Page F-6 as it should read. The Company confirms that it will not be marketing its offering with a copy of the prospectus that includes the administrative error and will correct the error in the next amendment to the Registration Statement.

Please do not hesitate to contact me at (650) 463-5244, if you have any questions or would like additional information regarding this matter.

Very truly yours,

GUNDERSON DETTMER STOUGH
VILLENEUVE FRANKLIN & HACHIGIAN, LLP

By: /s/ Bennett L. Yee
Bennett L. Yee, Esq.

cc: Martin E. Roberts, Esq.
Stewart L. McDowell, Esq.
Barbara C. Jacobs, Assistant Director
Stephen Krikorian, Accounting Branch Chief

RPX Corporation
Consolidated Statements of Cash Flows
(in thousands)

	Period from Inception (July 15, 2008) to December 31, 2008	Year Ended December 31,	
		2009	2010
Cash flows from operating activities			
Net income (loss)	\$ (5,150)	\$ 1,934	\$ 13,871
Adjustments to reconcile net income (loss) to net cash provided by operating activities			
Depreciation and amortization	2,590	17,325	43,332
Stock-based compensation	26	227	1,246
Loss on sale of patent assets, net	—	—	536
Imputed interest on other obligations	35	1,771	1,649
Reversal of deferred tax valuation allowance	—	(3,478)	—
Change in deferred tax balances, net	—	—	7,057
Other	—	20	13
Changes in assets and liabilities			
Increase in accounts receivable	(42)	(7,069)	(5,521)
Increase in prepaid expense and other assets	(84)	(68)	(6,014)
Increase (decrease) in accounts payable	236	614	(347)
Increase in accrued and other liabilities	146	1,686	6,563
Increase in deferred revenue	16,895	4,620	57,749
Net cash provided by operating activities	<u>14,652</u>	<u>17,582</u>	<u>120,134</u>
Cash flows from investing activities			
Increase in restricted cash	(500)	—	(220)
Purchase of property and equipment	(63)	(27)	(544)
Acquisition of patent assets	(22,673)	(38,542)	(72,097)
Sales of patent assets	55	15,032	500
Net cash used in investing activities	<u>(23,181)</u>	<u>(23,537)</u>	<u>(72,361)</u>
Cash flows from financing activities			
Repayments of principal on notes payable and other obligations	(2,400)	(13,252)	(30,471)
Proceeds from issuance of Series A redeemable convertible preferred stock, net of issuance costs	10,067	—	—
Proceeds from issuance of Series A-1 redeemable convertible preferred stock, net of issuance costs	15,126	—	—
Proceeds from issuance of Series B redeemable convertible preferred stock, net of issuance costs	—	33,819	—
Proceeds from issuance of Series C redeemable convertible preferred stock, net of issuance costs	—	—	3,781
Payments for purchase of common stock	—	—	(3,238)
Proceeds from issuance of common stock	52	—	104
IPO related costs	—	—	(221)
Net cash provided by (used in) financing activities	<u>22,845</u>	<u>20,567</u>	<u>(30,045)</u>
Net increase in cash and cash equivalents	14,316	14,612	17,728
Cash and cash equivalents at beginning of the period	—	14,316	28,928
Cash and cash equivalents at end of the period	<u>\$ 14,316</u>	<u>\$ 28,928</u>	<u>\$ 46,656</u>
Supplemental disclosures of cash flow information			
Cash paid for interest expense	\$ 699	\$ 2,663	\$ 3,686
Cash paid for income taxes	—	4	6,110
Non-cash investing and financing activities			
Patent assets purchased or financed through notes payable or other obligations	\$ 35,367	\$ 19,840	\$ 16,542
Adjustments to patent asset purchase price and related liability	—	(2,616)	—
Patent assets received in barter transactions	—	3,176	—
Property and equipment purchased not settled	—	—	131
Common stock issued in exchange for patent assets	250	—	—
Common stock issued in exchange for other intangible assets	1,450	—	—
IPO related costs	—	—	260

The accompanying notes are an integral part of these consolidated financial statements.