

**Mail Stop 4561**

October 3, 2006

Mr. James Budge  
Executive Vice President and  
Chief Financial Officer  
Macrovision Corporation  
2830 De La Cruz Boulevard  
Santa Clara, CA 95050

**Re: Macrovision Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 2, 2006  
Forms 8-K Filed February 15, 2006, May 2, 2006 and  
June 28, 2006  
File No. 000-22023**

Dear Mr. Budge:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief