



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 13, 2009

Via U.S. Mail and Fax (408) 519-5330

Mr. Thomas Rogers
President and Chief Executive Officer
Tivo Inc.
2160 Gold Street, P.O. Box 2160
Alviso, CA 95002

RE: Tivo Inc.
Form 10-K for the year ended January 31, 2008
Filed April 15, 2008
File No. 000-27141

Dear Mr. Rogers:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

Cc: Keith Benson, Esq.
Latham & Watkins LLP
Via Facsimile: (415) 395-8095

