



DIVISION OF
CORPORATION FINANCE

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

February 17, 2011

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 fiscal year ended January 31, 2010
Filed March 31, 2010
Definitive Proxy Statement
Filed May 28, 2010
Form 10-Q for fiscal quarter ended October 31, 2010
Filed December 7, 2010
File No. 000-27141

Dear Mr. Rogers:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

s/ Larry Spigel

Larry Spigel
Assistant Director

cc: Sent via facsimile to (415) 395-8095
Keith Benson, Esq.
Latham & Watkins LLP