



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