



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

DIVISION OF
CORPORATION FINANCE

March 16, 2015

Via E-mail

Mr. Glenn W. Welling
Chief Investment Officer
Engaged Capital, LLC
610 Newport Center Drive, Suite 250
Newport Beach, CA 92660

**Re: Rovi Corporation
Soliciting Material on Schedule 14A filed by Engaged Capital Master Feeder
I, LP, Engaged Capital Master Feeder II, LP, Engaged Capital I, LP,
Engaged Capital I Offshore, Ltd., Engaged Capital II, LP, Engaged Capital
II Offshore Ltd., Engaged Capital, LLC, Engaged Capital Holdings, LLC,
Glenn W. Welling, David Lockwood, Raghavendra Rau and Philip A.
Vachon
Filed March 12, 2015
File No. 000-53413**

Dear Mr. Welling:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending the filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to the filing and the information you provide in response to these comments, we may have additional comments.

General

1. We note your statements that “we are highly confident of success” and “this path will lead to the removal of current directors.” Please refrain from making claims regarding the results of the solicitation. See Note d. to Rule 14a-9.
2. Each statement or assertion of opinion or belief must be clearly characterized as such, and a reasonable factual basis must exist for such opinion or belief. Support for opinions or beliefs should be self-evident, disclosed in soliciting materials, or provided to the staff

on a supplemental basis. Please qualify the following types of statements as your belief in future filings, and provide supplemental support for these particular statements with your response:

- “... though the incumbent Board’s track record would provide no defense in the case of the latter.”
 - “... the current Board’s indefensible track record of value destruction.”
3. Please confirm, if true, that you have described each participant’s indirect interests by security holdings or otherwise. In that regard, we note that the disclosure only addresses the direct interests of Messrs. Lockwood, Rau and Vachon. If you have not done so, please provide this disclosure in your next filing of soliciting material pursuant to Rule 14a-12. See Rule 14a-12(a)(1)(i).

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from each filing person acknowledging that:

- the filing person is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the filing person may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. Glenn W. Welling
Engaged Capital, LLC
March 16, 2015
Page 3

Please contact me at (202) 551-3589 or David Orlic, Special Counsel, at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ Tiffany Piland Posil

Tiffany Piland Posil
Special Counsel
Office of Mergers and Acquisitions

cc: Via E-mail
Steve Wolosky, Esq.
Olshan Frome Wolosky LLP