



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

DIVISION OF  
CORPORATION FINANCE

April 22, 2015

Via E-mail

Ms. Pamela Sergeeff  
General Counsel  
Rovi Corporation  
2830 De La Cruz Boulevard  
Santa Clara, CA 95050

**Re: Rovi Corporation  
Definitive Additional Soliciting Materials on Schedule 14A  
Filed April 21, 2015  
File No. 000-53413**

Dear Ms. Sergeeff:

We have reviewed your filings and have the following comment.

1. Each statement or assertion of opinion or belief must be clearly characterized as such. Please qualify the following types of statements as your belief in future filings:
  - “ ... Engaged Capital has continued to seek control of key strategic decisions through more covert means ....”
  - “... Engaged Capital’s position is misleading.” (slide 6)
  - “Engaged Capital’s criticisms are misleading and outdated.” (slide 13)

You may contact me at (202) 551-3589 or David L. 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  
Jon Gavenman, Esq.  
Cooley LLP