

**Trend Sheet for GAAP Statement of Operations**  
(unaudited, in thousands, except per share data)

	Three Months Ended							
	April 30, 2007	Jan 31, 2007	Oct 31, 2006	July 31, 2006	Apr 30, 2006	Jan 31, 2006	Oct 31, 2005	Jul 31, 2005
<b>Income Statement</b>								
<b>Net revenues</b>	<b>\$ 60,380</b>	<b>\$ 76,850</b>	<b>\$ 66,003</b>	<b>\$ 59,314</b>	<b>\$ 56,753</b>	<b>\$ 60,768</b>	<b>\$ 49,529</b>	<b>\$ 39,993</b>
Hardware revenues	2,293	19,890	13,476	6,503	1,719	14,135	6,616	(519)
Cost of hardware revenues	10,648	43,534	31,925	21,607	15,146	38,811	24,667	7,697
<b>Service and Technology revenues</b>	<b>\$ 58,087</b>	<b>\$ 56,960</b>	<b>\$ 52,527</b>	<b>\$ 52,811</b>	<b>\$ 55,034</b>	<b>\$ 46,633</b>	<b>\$ 42,913</b>	<b>\$ 40,512</b>
Service revenues	54,155	53,543	49,000	49,430	46,951	46,305	42,296	40,249
Technology revenues	3,932	3,417	3,527	3,381	8,083	328	617	263
<b>Cost of service &amp; technology revenues</b>	<b>\$ 13,662</b>	<b>\$ 15,921</b>	<b>\$ 13,826</b>	<b>\$ 12,629</b>	<b>\$ 17,801</b>	<b>\$ 10,129</b>	<b>\$ 8,508</b>	<b>\$ 7,458</b>
Cost of service revenues	10,155	12,445	10,820	9,628	10,435	10,250	8,431	6,859
Cost of technology revenues	3,507	3,476	3,006	3,001	7,366	(121)	77	599
<b>Gross margin of service &amp; technology revenues</b>	<b>\$ 44,425</b>	<b>\$ 41,039</b>	<b>\$ 38,701</b>	<b>\$ 40,182</b>	<b>\$ 37,233</b>	<b>\$ 36,504</b>	<b>\$ 34,405</b>	<b>\$ 33,054</b>
<b>Operating expenses</b>								
Research and development	\$ 14,245	\$ 12,755	\$ 12,221	\$ 12,891	\$ 12,861	\$ 10,693	\$ 9,712	\$ 9,778
Sales and marketing	5,303	6,784	5,450	5,438	4,847	5,387	4,448	4,357
Sales and marketing, subscription acquisition costs	5,790	9,915	5,016	3,053	2,783	5,951	5,472	3,875
General and administrative	11,222	8,852	9,811	11,091	15,059	11,769	11,702	8,409
<b>Stock-based compensation</b>	<b>\$ 4,640</b>	<b>\$ 3,979</b>	<b>\$ 4,083</b>	<b>\$ 3,563</b>	<b>\$ 3,087</b>	<b>\$ 337</b>	<b>\$ 165</b>	<b>\$ (59)</b>
Cost of services revenues	157	117	129	130	94	—	—	—
Cost of technology revenues	463	338	236	243	203	—	—	—
Research and development	1,628	1,419	1,608	1,451	1,118	46	(6)	39
Sales and marketing	476	385	474	450	340	75	20	(146)
General and administrative	1,916	1,720	1,636	1,289	1,332	216	151	48
Interest and other income (expense)	\$ 1,333	\$ 1,418	\$ 1,158	\$ 959	\$ 1,059	\$ 899	\$ 816	\$ 732
Provision for income tax	(8)	(17)	(4)	(12)	(19)	(13)	—	(43)
Net income (loss)	835	(19,510)	(11,092)	(6,448)	(10,704)	(21,086)	(14,164)	(892)
Net income (loss) per basic and diluted common share	\$ 0.01	\$ (0.20)	\$ (0.12)	\$ (0.07)	\$ (0.13)	\$ (0.25)	\$ (0.17)	\$ (0.01)
Weighted average common shares outstanding—basic	96,829	96,415	91,930	85,978	85,134	84,643	84,201	83,506
Weighted average common shares outstanding—diluted	98,047	96,415	91,930	85,978	85,134	84,643	84,201	83,506
<b>Balance Sheet &amp; Cash Flow</b>								
<b>Cash &amp; cash equivalents, and short-term investments</b>	<b>\$101,784</b>	<b>\$128,765</b>	<b>\$106,965</b>	<b>\$ 75,118</b>	<b>\$ 92,351</b>	<b>\$104,213</b>	<b>\$ 90,456</b>	<b>\$103,823</b>
Net cash provided by (used in) operating activities (YTD)	(26,213)	(33,507)	(55,212)	(32,796)	(14,150)	3,425	(12,262)	(6,577)

## Trend Sheet for Non-GAAP Statement of Operations

(including Non-GAAP Net loss per share) excluding stock based compensation <sup>(1)</sup>

(unaudited, in thousands, except per share data)

	Three Months Ended							
	April 30, 2007	Jan 31, 2007	Oct 31, 2006	July 31, 2006	Apr 30, 2006	Jan 31, 2006	Oct 31, 2005	Jul 31, 2005
<b>Income Statement</b>								
<b>Net revenues</b>	<b>\$60,380</b>	<b>\$ 76,850</b>	<b>\$66,003</b>	<b>\$59,314</b>	<b>\$56,753</b>	<b>\$ 60,768</b>	<b>\$ 49,529</b>	<b>\$39,993</b>
Hardware revenues	2,293	19,890	13,476	6,503	1,719	14,135	6,616	(519)
Cost of hardware revenues	10,648	43,534	31,925	21,607	15,146	38,811	24,667	7,697
<b>Service and Technology revenues</b>	<b>\$58,087</b>	<b>\$ 56,960</b>	<b>\$52,527</b>	<b>\$52,811</b>	<b>\$55,034</b>	<b>\$ 46,633</b>	<b>\$ 42,913</b>	<b>\$40,512</b>
Service revenues	54,155	53,543	49,000	49,430	46,951	46,305	42,296	40,249
Technology revenues	3,932	3,417	3,527	3,381	8,083	328	617	263
<b>Cost of service &amp; technology revenues *</b>	<b>\$13,042</b>	<b>\$ 15,466</b>	<b>\$13,461</b>	<b>\$12,256</b>	<b>\$17,504</b>	<b>\$ 10,129</b>	<b>\$ 8,508</b>	<b>\$ 7,458</b>
Cost of service revenues *	9,998	12,328	10,691	9,498	10,341	10,250	8,431	6,859
Cost of technology revenues *	3,044	3,138	2,770	2,758	7,163	(121)	77	599
<b>Gross margin of service &amp; technology revenues *</b>	<b>\$45,045</b>	<b>\$ 41,494</b>	<b>\$39,066</b>	<b>\$40,555</b>	<b>\$37,530</b>	<b>\$ 36,504</b>	<b>\$ 34,405</b>	<b>\$33,054</b>
<b>Operating expenses</b>								
Research and development *	\$12,617	\$ 11,336	\$10,613	\$11,440	\$11,743	\$ 10,647	\$ 9,718	\$ 9,739
Sales and marketing *	4,827	6,399	4,976	4,988	4,507	5,312	4,428	4,503
Sales and marketing, subscription acquisition costs	5,790	9,915	5,016	3,053	2,783	5,951	5,472	3,875
General and administrative *	9,306	7,132	8,175	9,802	13,727	11,553	11,551	8,361
<b>Stock-based compensation</b>	<b>\$ 4,640</b>	<b>\$ 3,979</b>	<b>\$ 4,083</b>	<b>\$ 3,563</b>	<b>\$ 3,087</b>	<b>\$ 337</b>	<b>\$ 165</b>	<b>\$ (59)</b>
Cost of services revenues	157	117	129	130	94	—	—	—
Cost of technology revenues	463	338	236	243	203	—	—	—
Research and development	1,628	1,419	1,608	1,451	1,118	46	(6)	39
Sales and marketing	476	385	474	450	340	75	20	(146)
General and administrative	1,916	1,720	1,636	1,289	1,332	216	151	48
Interest and other income (expense)	\$ 1,333	\$ 1,418	\$ 1,158	\$ 959	\$ 1,059	\$ 899	\$ 816	\$ 732
Provision for income tax	(8)	(17)	(4)	(12)	(19)	(13)	—	(43)
<b>Net income (loss)</b>	<b>5,475</b>	<b>(15,531)</b>	<b>(7,009)</b>	<b>(2,885)</b>	<b>(7,617)</b>	<b>(20,749)</b>	<b>(13,999)</b>	<b>(951)</b>
Net income (loss) per basic and diluted common share	\$ 0.06	\$ (0.16)	\$ (0.08)	\$ (0.03)	\$ (0.09)	\$ (0.25)	\$ (0.17)	\$ (0.01)
Weighted average common shares outstanding—basic	96,829	96,415	91,930	85,978	85,134	84,643	84,201	83,506
Weighted average common shares outstanding—diluted	98,047	96,415	91,930	85,978	85,134	84,643	84,201	83,506

\* Excludes stock-based compensation.

<sup>(1)</sup> This presentation is not prepared under a comprehensive set of accounting rules or principles such as GAAP. See attached reconciliation of Non-GAAP Statement of Operations excluding stock based compensation and related note for further explanation of this non-GAAP financial measure presented herein.

**TiVo Inc.**  
**Reconciliation of Non-GAAP Statement of Operations (including Non-GAAP Net Loss and Non-GAAP Statement of Operations (including GAAP Net Loss and GAAP Net Loss Per Share) of FY 2008 Q1**

excluding Stock-Based Compensation Expense <sup>(1)</sup>

(unaudited, in thousands except per share data)

	<b>FY 2008 Reconciliation by Quarter</b>		
	<b>Q1'08 GAAP</b>	<b>Non-GAAP Adjustments</b>	<b>Q1'08 Non-GAAP</b>
<b>Revenues</b>			
Service revenues	\$ 54,155	\$ —	\$ 54,155
Technology revenues	3,932	—	3,932
Hardware revenues	2,293	—	2,293
Net revenues	60,380	—	60,380
<b>Cost of revenues</b>			
Cost of service revenues	10,155	(157)	9,998
Cost of technology revenues	3,507	(463)	3,044
Cost of hardware revenues	10,648	—	10,648
Total cost of revenues	24,310	(620)	23,690
Gross margin	36,070	620	36,690
<b>Operating Expenses</b>			
Research and development	14,245	(1,628)	12,617
Sales and marketing	5,303	(476)	4,827
Sales and marketing, subscription acquisition costs	5,790	—	5,790
General and administrative	11,222	(1,916)	9,306
<b>Income (loss) from operations</b>	(490)	4,640	4,150
Interest income	1,416	—	1,416
Interest expense and other	(83)	—	(83)
<b>Income before income taxes</b>	843	4,640	5,483
Provision for income taxes	(8)	—	(8)
<b>Net income</b>	\$ 835	\$ 4,640	\$ 5,475
Net income per common share basic and diluted	\$ 0.01	\$ —	\$ 0.06
Weighted average common shares used to calculate basic net income (loss) per share	96,829	—	96,829
Weighted average common shares used to calculate diluted net income (loss) per share	98,047	—	98,047

<sup>(1)</sup> See related note attached hereto for further information on this Non-GAAP reconciliation.

TiVo Inc.

**Reconciliation of Non-GAAP Statement of Operations (including Non-GAAP Net Loss and Non-GAAP Net Loss Per Share) of TiVo Inc. to GAAP Statement of Operations (including GAAP Net Loss and GAAP Net Loss Per Share) of TiVo Inc. FY 2007 Q1 through Q4**

excluding Stock-Based Compensation Expense <sup>(1)</sup>

(unaudited, in thousands except per share data)

	FY 2007 Reconciliation by Quarter											
	Q4'07 GAAP	Non-GAAP Adjustments	Q4'07 Non-GAAP	Q3'07 GAAP	Non-GAAP Adjustments	Q3'07 Non-GAAP	Q2'07 GAAP	Non-GAAP Adjustments	Q2'07 Non-GAAP	Q1'07 GAAP	Non-GAAP Adjustments	Q1'07 Non-GAAP
(unaudited, in thousands except per share data)												
<b>Revenues</b>												
Service revenues	\$ 53,543	\$ —	\$ 53,543	\$ 49,000	\$ —	\$ 49,000	\$ 49,430	\$ —	\$ 49,430	\$ 46,951	\$ —	\$ 46,951
Technology revenues	3,417	—	3,417	3,527	—	3,527	3,381	—	3,381	8,083	—	8,083
Hardware revenues	19,890	—	19,890	13,476	—	13,476	6,503	—	6,503	1,719	—	1,719
Net revenues	76,850	—	76,850	66,003	—	66,003	59,314	—	59,314	56,753	—	56,753
<b>Cost of revenues</b>												
Cost of service revenues	12,445	(117)	12,328	10,820	(129)	10,691	9,628	(130)	9,498	10,435	(94)	10,341
Cost of technology revenues	3,476	(338)	3,138	3,006	(236)	2,770	3,001	(243)	2,758	7,366	(203)	7,163
Cost of hardware revenues	43,534	—	43,534	31,925	—	31,925	21,607	—	21,607	15,146	—	15,146
Total cost of revenues	59,455	(455)	59,000	45,751	(365)	45,386	34,236	(373)	33,863	32,947	(297)	32,650
Gross margin	17,395	455	17,850	20,252	365	20,617	25,078	373	25,451	23,806	297	24,103
<b>Operating Expenses</b>												
Research and development	12,755	(1,419)	11,336	12,221	(1,608)	10,613	12,891	(1,451)	11,440	12,861	(1,118)	11,743
Sales and marketing	6,784	(385)	6,399	5,450	(474)	4,976	5,438	(450)	4,988	4,847	(340)	4,507
Sales and marketing, subscription acquisition costs	9,915	—	9,915	5,016	—	5,016	3,053	—	3,053	2,783	—	2,783
General and administrative	8,852	(1,720)	7,132	9,811	(1,636)	8,175	11,091	(1,289)	9,802	15,059	(1,332)	13,727
<b>Loss from operations</b>	(20,911)	3,979	(16,932)	(12,246)	4,083	(8,163)	(7,395)	3,563	(3,832)	(11,744)	3,087	(8,657)
Interest income	1,426	—	1,426	1,291	—	1,291	988	—	988	1,062	—	1,062
Interest expense and other	(8)	—	(8)	(133)	—	(133)	(29)	—	(29)	(3)	—	(3)
<b>Loss before income taxes</b>	(19,493)	3,979	(15,514)	(11,088)	4,083	(7,005)	(6,436)	3,563	(2,873)	(10,685)	3,087	(7,598)
Provision for income taxes	(17)	—	(17)	(4)	—	(4)	(12)	—	(12)	(19)	—	(19)
<b>Net Loss</b>	<u>\$(19,510)</u>	<u>\$ 3,979</u>	<u>\$(15,531)</u>	<u>\$(11,092)</u>	<u>\$ 4,083</u>	<u>\$(7,009)</u>	<u>\$(6,448)</u>	<u>\$ 3,563</u>	<u>\$(2,885)</u>	<u>\$(10,704)</u>	<u>\$ 3,087</u>	<u>\$(7,617)</u>
Net loss per common share basic and diluted	<u>\$ (0.20)</u>	<u>\$ —</u>	<u>\$ (0.16)</u>	<u>\$ (0.12)</u>	<u>\$ —</u>	<u>\$ (0.08)</u>	<u>\$ (0.07)</u>	<u>\$ —</u>	<u>\$ (0.03)</u>	<u>\$ (0.13)</u>	<u>\$ —</u>	<u>\$ (0.09)</u>
Weighted average common shares used to calculate basic and diluted net loss per share	<u>96,415</u>	<u>—</u>	<u>96,415</u>	<u>91,930</u>	<u>—</u>	<u>91,930</u>	<u>85,978</u>	<u>—</u>	<u>85,978</u>	<u>85,134</u>	<u>—</u>	<u>85,134</u>

<sup>(1)</sup> See related note attached hereto for further information on this Non-GAAP reconciliation.

**TiVo Inc.**  
**Reconciliation of Non-GAAP Statement of Operations (including Non-GAAP Net Loss and Non-GAAP Net Loss Per Share) of**  
**TiVo Inc. to**  
**GAAP Statement of Operations (including GAAP Net Loss and GAAP Net Loss Per Share) of TiVo Inc.**  
**FY 2006 Q2 through Q4**

**excluding Stock-Based Compensation Expense <sup>(1)</sup>**

(unaudited, in thousands except per share data)

	FY 2006 Reconciliation by Quarter								
	Q4'06 GAAP Adjusted	Non-GAAP Adjustments	Q4'06 Non-GAAP	Q3'06 GAAP	Non-GAAP Adjustments	Q3'06 Non-GAAP	Q2'06 GAAP	Non-GAAP Adjustments	Q2'06 Non-GAAP
(unaudited, in thousands except per share data)									
<b>Revenues</b>									
Service revenues	\$ 46,305	\$ —	\$ 46,305	\$ 42,296	\$ —	\$ 42,296	\$40,249	\$ —	\$ 40,249
Technology revenues	328	—	328	617	—	617	263	—	263
Hardware revenues	14,135	—	14,135	6,616	—	6,616	(519)	—	(519)
Net revenues	60,768	—	60,768	49,529	—	49,529	39,993	—	39,993
<b>Cost of revenues</b>									
Cost of service revenues	10,250	—	10,250	8,431	—	8,431	6,859	—	6,859
Cost of technology revenues	(121)	—	(121)	77	—	77	599	—	599
Cost of hardware revenues	38,811	—	38,811	24,667	—	24,667	7,697	—	7,697
Total cost of revenues	48,940	—	48,940	33,175	—	33,175	15,155	—	15,155
Gross margin	11,828	—	11,828	16,354	—	16,354	24,838	—	24,838
<b>Operating Expenses</b>									
Research and development	10,693	(46)	10,647	9,712	6	9,718	9,778	(39)	9,739
Sales and marketing	5,387	(75)	5,312	4,448	(20)	4,428	4,357	146	4,503
Sales and marketing, subscription acquisition costs	5,951	—	5,951	5,472	—	5,472	3,875	—	3,875
General and administrative	11,769	(216)	11,553	11,702	(151)	11,551	8,409	(48)	8,361
<b>Loss from operations</b>	(21,972)	337	(21,635)	(14,980)	165	(14,815)	(1,581)	(59)	(1,640)
Interest income	900	—	900	826	—	826	734	—	734
Interest expense and other	(1)	—	(1)	(10)	—	(10)	(2)	—	(2)
<b>Loss before income taxes</b>	(21,073)	337	(20,736)	(14,164)	165	(13,999)	(849)	(59)	(908)
Provision for income taxes	(13)	—	(13)	—	—	—	(43)	—	(43)
<b>Net Loss</b>	<u>\$(21,086)</u>	<u>\$ 337</u>	<u>\$(20,749)</u>	<u>\$(14,164)</u>	<u>\$ 165</u>	<u>\$(13,999)</u>	<u>\$( 892)</u>	<u>\$ (59)</u>	<u>\$ (951)</u>
Net loss per common share basic and diluted									
	<u>\$ (0.25)</u>	<u>\$ —</u>	<u>\$ (0.25)</u>	<u>\$ (0.17)</u>	<u>\$ —</u>	<u>\$ (0.17)</u>	<u>\$ (0.01)</u>	<u>\$ —</u>	<u>\$ (0.01)</u>
Weighted average common shares used to calculate basic and diluted net loss per share									
	<u>84,643</u>	<u>—</u>	<u>84,643</u>	<u>84,201</u>	<u>—</u>	<u>84,201</u>	<u>83,506</u>	<u>—</u>	<u>83,506</u>

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<sup>(1)</sup> See related note attached hereto for further information on this Non-GAAP reconciliation.

**Note to Trended Non-GAAP Statement of Operations Excluding Stock-Based Compensation Expense.**

These FY08 Q1 Key Financial Metric Trend Sheets include the Non-GAAP Statement of Operations adjusted to exclude stock-based compensation expense from the related GAAP line items, including non-GAAP loss from operations. We use these non-GAAP financial measures for internal managerial purposes and to facilitate period-to-period comparisons. These non-GAAP financial measures are used in addition to and in conjunction with our results presented in accordance with GAAP. These non-GAAP financial measures reflect an additional way of viewing aspects of our operations that, when viewed with our GAAP results and the accompanying reconciliations to the corresponding GAAP financial measures, provide a more complete understanding of factors and trends affecting our business. These non-GAAP measures should be considered as a supplement to, and not as a substitute for, or superior to loss from operations, and net loss and net loss per share calculated in accordance with generally accepted accounting principles.

In addition, because of the variety of equity awards used by companies, the varying methodologies for determining stock-based compensation expense, and the subjective assumptions involved in those determinations, we believe excluding stock-based compensation enhances the ability of management and investors to compare our core operating results over multiple periods. We do not use stock-based compensation expense in our internal measures. A limitation associated with these non-GAAP measures is that they do not include any stock-based compensation expense related to hiring, retaining, and incentivizing the Company's workforce.



subscriptions		2,668	2,767	2,837	2,858	2,881	2,818	2,505	2,200
DIRECTV ARPU per month	\$	0.89	\$ 1.02	\$ 0.89	\$ 0.96	\$ 0.93	\$ 1.14	\$ 1.15	\$ 1.13

<sup>(1)</sup> This presentation is not prepared under a comprehensive set of accounting rules or principles such as GAAP. See attached reconciliation of Non-GAAP Statement of Operations excluding stock based compensation and related note for further explanation of this non-GAAP financial measure presented herein.

***EBITDA and Adjusted EBITDA Results.*** TiVo's "EBITDA" means income before interest income and expense, provision for income taxes and depreciation and amortization. TiVo's "Adjusted EBITDA" is EBITDA less expense for stock-based compensation. EBITDA and Adjusted EBITDA are not measures of financial performance under generally accepted accounting principles, which we refer to as GAAP. TiVo's EBITDA and Adjusted EBITDA results are calculated by adjusting GAAP net income to exclude the effects of items that management believes are not directly related to the underlying performance of TiVo's core business operations. A table reconciling TiVo's EBITDA and Adjusted EBITDA to GAAP net income is included with the condensed consolidated financial statements attached to this release. We have presented EBITDA and Adjusted EBITDA solely as supplemental disclosure because we believe they allow for a more complete analysis of our results of operations and we believe that EBITDA and Adjusted EBITDA are useful to investors because EBITDA and Adjusted EBITDA are commonly used to analyze companies on the basis of operating performance, leverage and liquidity. In addition, because of the variety of equity awards used by companies, the varying methodologies for determining stock-based compensation expense, and the subjective assumptions involved in those determinations, we believe excluding stock-based compensation enhances the ability of management and investors to compare our core operating results over multiple periods. We do not use stock-based compensation expense in our internal measures. A limitation associated with these non-GAAP measures is that they do not include any stock-based compensation expense related to hiring, retaining, and incentivizing the Company's workforce. EBITDA and Adjusted EBITDA are not intended to represent, and should not be considered more meaningful than, or as an alternative to, measures of operating performance as determined in accordance with GAAP.

(Subscriptions in thousands)	Three Months Ended							
	April 30, 2007	Jan 31, 2007	Oct 31, 2006	July 31, 2006	April 30, 2006	Jan 31, 2006	Oct 31, 2005	Jul 31, 2005
<b>TiVo-Owned Subscription Gross Additions:</b>	57	163	101	74	91	221	92	77
<b>Subscription Net Additions:</b>								
TiVo-Owned	1	101	53	30	51	183	55	40
DIRECTV	(103)	(91)	(37)	(29)	2	173	379	214
<b>Total Subscription Net Additions</b>	<b>(102)</b>	<b>10</b>	<b>16</b>	<b>1</b>	<b>53</b>	<b>356</b>	<b>434</b>	<b>254</b>
<b>Cumulative Subscriptions:</b>								
TiVo-Owned	1,727	1,726	1,625	1,572	1,542	1,491	1,308	1,253
DIRECTV	2,615	2,718	2,809	2,846	2,875	2,873	2,700	2,321
<b>Total Cumulative Subscriptions</b>	<b>4,342</b>	<b>4,444</b>	<b>4,434</b>	<b>4,418</b>	<b>4,417</b>	<b>4,364</b>	<b>4,008</b>	<b>3,574</b>
<b>Fully Amortized Active Lifetime Subscriptions</b>	<b>179</b>	<b>165</b>	<b>138</b>	<b>129</b>	<b>122</b>	<b>100</b>	<b>89</b>	<b>83</b>
<b>% of TiVo-Owned Cumulative Subscriptions paying recurring fees</b>	<b>59%</b>	<b>58%</b>	<b>55%</b>	<b>53%</b>	<b>52%</b>	<b>51%</b>	<b>51%</b>	<b>51%</b>

(Subscriptions in thousands)	Three Months Ended							
	April 30, 2007	Jan 31, 2007	Oct 31, 2006	July 31, 2006	April 30, 2006	Jan 31, 2006	Oct 31, 2005	Jul 31, 2005
Average TiVo-Owned subscriptions	1,729	1,672	1,596	1,547	1,520	1,388	1,275	1,233
TiVo-Owned subscription cancellations	(56)	(62)	(48)	(44)	(40)	(38)	(37)	(37)
<b>TiVo-Owned Churn Rate per month</b>	<b>-1.1%</b>	<b>-1.2%</b>	<b>-1.0%</b>	<b>-0.9%</b>	<b>-0.9%</b>	<b>-0.9%</b>	<b>-1.0%</b>	<b>-1.0%</b>

**TiVo-Owned Churn Rate per Month.** Management reviews this metric, and believes it may be useful to investors, in order to evaluate our ability to retain existing TiVo-Owned subscriptions (including both monthly and product lifetime subscriptions) by providing services that are competitive in the market. Management believes factors such as service enhancements, service commitments, higher customer satisfaction, and improved customer support may improve this metric. Conversely, management believes factors such as increased competition, lack of competitive service features, and increased price sensitivity may cause our TiVo-Owned Churn Rate per month to increase.

We define the TiVo-Owned Churn Rate per month as the total TiVo-Owned subscription cancellations in the period divided by the Average TiVo-Owned subscriptions for the period (including both monthly and product lifetime subscriptions), which then is divided by the number of months in the period. We calculate Average TiVo-Owned subscriptions for the period by adding the average TiVo-Owned subscriptions for each month and dividing by the number of months in the period. We calculate the average TiVo-Owned subscriptions for each month by adding the beginning and ending subscriptions for the month and dividing by two. We are not aware of any uniform standards for calculating churn and caution that our presentation may not be consistent with that of other companies.

	<b>Three Months Ended</b>							
	<u>April 30, 2007</u>	<u>Jan 31, 2007</u>	<u>Oct 31, 2006</u>	<u>Jul 31, 2006</u>	<u>April 30, 2006</u>	<u>Jan 31, 2006</u>	<u>Oct 31, 2005</u>	<u>Jul 31, 2005</u>
<b>Subscription Acquisition Costs</b>	(In thousands, except SAC)							
Sales and marketing, subscription acquisition costs	\$ 5,790	\$ 9,915	\$ 5,016	\$ 3,053	\$ 2,783	\$ 5,951	\$ 5,472	\$ 3,875
Hardware revenues	(2,293)	(19,890)	(13,476)	(6,503)	(1,719)	(14,135)	(6,616)	519
Cost of hardware revenues	<u>10,648</u>	<u>43,534</u>	<u>31,925</u>	<u>21,607</u>	<u>15,146</u>	<u>38,811</u>	<u>24,667</u>	<u>7,697</u>
<b>Total Acquisition Costs</b>	<u>14,145</u>	<u>33,559</u>	<u>23,465</u>	<u>18,157</u>	<u>16,210</u>	<u>30,627</u>	<u>23,523</u>	<u>12,091</u>
<b>TiVo-Owned Subscription Gross Additions</b>	57	163	101	74	91	221	92	77
<b>Subscription Acquisition Costs (SAC)</b>	<u>\$ 248</u>	<u>\$ 206</u>	<u>\$ 232</u>	<u>\$ 245</u>	<u>\$ 178</u>	<u>\$ 139</u>	<u>\$ 256</u>	<u>\$ 157</u>

**Subscription Acquisition Cost or SAC.** Management reviews this metric, and believes it may be useful to investors, in order to evaluate trends in the efficiency of our marketing programs and subscription acquisition strategies. We define SAC as our total acquisition costs for a given period divided by TiVo-Owned subscription gross additions for the same period. In the first fiscal quarter of 2008, we revised our definition of total acquisition costs. Previously, we defined total acquisition costs as the sum of sales and marketing expenses, rebates, revenue share, and other payments to channel, minus hardware gross margin (defined as hardware revenues less cost of hardware revenues). This previous measure included fixed costs not directly associated with subscription acquisitions such as headcount related expense, like stock based compensation; certain marketing expenses that are not directly associated with subscription acquisitions; certain operating expenses more directly related to our advertising sales business; and overhead allocations. We now define total acquisition costs as sales and marketing, subscription acquisition costs less net hardware revenues (defined as gross hardware revenues less rebates, revenue share and market development funds paid to retailers) plus cost of hardware revenues. The new sales and marketing, subscription acquisition costs line item includes advertising expenses and promotion related expenses directly related to subscription acquisition activities. All prior period SAC calculations have been revised to conform to the current period calculation. We do not include third parties subscription gross additions, such as DIRECTV gross additions with TiVo subscriptions, in our calculation of SAC because we incur limited or no acquisition costs for these new subscriptions. We are not aware of any uniform standards for calculating total acquisition costs or SAC and caution that our presentation may not be consistent with that of other companies.

<b>TiVo-Owned Average Revenue per Subscription</b>	<b>Three Months Ended</b>							
	<b>April 30, 2007</b>	<b>Jan 31, 2007</b>	<b>Oct 31, 2006</b>	<b>July 31, 2006</b>	<b>April 30, 2006</b>	<b>Jan 31, 2006</b>	<b>Oct 31, 2005</b>	<b>Jul 31, 2005</b>
	(In thousands, except ARPU)							
Service and Technology revenues	\$ 58,087	\$ 56,960	\$ 52,527	\$ 52,811	\$ 55,034	\$ 46,633	\$ 42,913	\$ 40,512
Less: Technology revenues	(3,932)	(3,417)	(3,527)	(3,381)	(8,083)	(328)	(617)	(263)
Total Service revenues	54,155	53,543	49,000	49,430	46,951	46,305	42,296	40,249
Less: DIRECTV-related service revenues	(7,160)	(8,452)	(7,573)	(8,196)	(8,009)	(9,602)	(8,637)	(7,485)
TiVo-Owned-related service revenues	46,995	45,091	41,427	41,234	38,942	36,703	33,659	32,764
Average TiVo-Owned revenues per month	15,665	15,030	13,809	13,745	12,981	12,234	11,220	10,921
Average TiVo-Owned per month subscriptions	1,729	1,673	1,596	1,559	1,520	1,388	1,275	1,233
TiVo-Owned ARPU per month	<u>\$ 9.06</u>	<u>\$ 8.98</u>	<u>\$ 8.65</u>	<u>\$ 8.82</u>	<u>\$ 8.54</u>	<u>\$ 8.81</u>	<u>\$ 8.80</u>	<u>\$ 8.86</u>

<b>DIRECTV Average Revenue per Subscription</b>	<b>Three Months Ended</b>							
	<b>April 30, 2007</b>	<b>Jan 31, 2007</b>	<b>Oct 31, 2006</b>	<b>July 31, 2006</b>	<b>April 30, 2006</b>	<b>Jan 31, 2006</b>	<b>Oct 31, 2005</b>	<b>Jul 31, 2005</b>
	(In thousands, except ARPU)							
Service and Technology revenues	\$ 58,087	\$ 56,960	\$ 52,527	\$ 52,811	\$ 55,034	\$ 46,633	\$ 42,913	\$ 40,512
Less: Technology revenues	(3,932)	(3,417)	(3,527)	(3,381)	(8,083)	(328)	(617)	(263)
Total Service revenues	54,155	53,543	49,000	49,430	46,951	46,305	42,296	40,249
Less: TiVo-Owned-related service revenues	(46,995)	(45,091)	(41,427)	(41,234)	(38,942)	(36,703)	(33,659)	(32,764)
DIRECTV-related service revenues	7,160	8,452	7,573	8,196	8,009	9,602	8,637	7,485
Average DIRECTV revenues per month	2,387	2,817	2,524	2,732	2,670	3,201	2,879	2,495
Average DIRECTV per month subscriptions	2,668	2,767	2,837	2,858	2,881	2,818	2,505	2,200
DIRECTV ARPU per month	<u>\$ 0.89</u>	<u>\$ 1.02</u>	<u>\$ 0.89</u>	<u>\$ 0.96</u>	<u>\$ 0.93</u>	<u>\$ 1.14</u>	<u>\$ 1.15</u>	<u>\$ 1.13</u>

***Average Revenue Per Subscription or ARPU.*** Management reviews this metric, and believes it may be useful to investors, in order to evaluate the potential of our subscription base to generate revenues from a variety of sources, including subscription fees, advertising, and audience research measurement. ARPU does not include rebates, revenue share and other payments to channel that reduce our GAAP revenues. As a result, you should not use ARPU as a substitute for measures of financial performance calculated in accordance with GAAP.

Management believes it is useful to consider this metric excluding the costs associated with rebates, revenue share and other payments to channel because of the discretionary nature of these expenses and because management believes these expenses are more appropriately monitored as part of SAC. We are not aware of any uniform standards for calculating ARPU and caution that our presentation may not be consistent with that of other companies.

We calculate ARPU per month for TiVo-Owned subscriptions by subtracting DIRECTV-related service revenues (which includes DIRECTV subscription service revenues and DIRECTV-related advertising revenues) from our total reported net service revenues and dividing the result by the number of months in the period. We then divide by Average TiVo-Owned subscriptions for the period, calculated as described above for churn rate. The above table shows this calculation and reconciles ARPU for TiVo-Owned subscriptions to our reported net service and technology revenues.

We calculate ARPU per month for DIRECTV subscriptions by first subtracting TiVo-Owned-related service revenues (which includes TiVo-Owned subscription service revenues and TiVo-Owned related advertising revenues) from our total reported net service revenues. Then we divide average revenues per month for DIRECTV-related service revenues by average subscriptions for the period. The above table shows this calculation and reconciles ARPU for DIRECTV subscriptions to net service and technology revenues.

Beginning in February 2006, pursuant to the most recent amendment of our agreement with DIRECTV, TiVo defers a portion of the DIRECTV subscription fees equal to the fair value of the undelivered development services. Additionally, beginning in February 2007, DIRECTV began paying us a monthly fee for all DIRECTV households with DIRECTV receivers with TiVo service similar to the lower amount paid by DIRECTV for households with DIRECTV receivers with TiVo service deployed since March 15, 2002, subject to a monthly minimum payment by DIRECTV. As a result, our DIRECTV ARPU decreased relative to the same period last year.