



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 28, 2006

Mr. Michael W. Palkovic  
Executive Vice President and Chief Financial Officer  
DIRECTV Holding LLC and DIRECTV Financing Co., Inc.  
2230 East Imperial Highway  
El Segundo, California 90245

**Re: DIRECTV Holding LLC and DIRECTV Financing Co., Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 10, 2006**

Dear Mr. Palkovic:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director