



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 13, 2010

Mr. Patrick T. Doyle  
Executive Vice President and Chief Financial Officer  
DIRECTV  
2230 East Imperial Highway  
El Segundo, CA 90245

**RE: DIRECTV  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 1-34554**

Dear Mr. Doyle:

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

Sincerely,

Larry Spirgel  
Assistant Director