



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 Spigel
Assistant Director