



DIVISION OF
CORPORATION FINANCE

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

July 19, 2011

Mr. Michael D. White
President and Chief Executive Officer
DIRECTV
2230 East Imperial Highway
El Segundo, CA 90245

Re: DIRECTV
Form 10-K for Fiscal Year Ended December 31, 2010
Filed February 28, 2011
File No. 001-34554

Dear Mr. White:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel
Assistant Director

cc: Via facsimile to (310) 964-0882
Mr. John Murphy
Senior Vice President, Controller and Chief Accounting Officer