



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 Group, Inc.
2230 East Imperial Highway
El Segundo, California 90245

Re: DIRECTV Group, 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