



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 31, 2008

Patrick T. Doyle  
Senior Vice President and Chief Financial Officer  
The DIRECTV Group, Inc.  
2230 East Imperial Highway  
El Segundo, CA 90245

**Re: The DIRECTV Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 25, 2008  
File No. 1-31945**

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