



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 Spigel
Assistant Director