



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 22, 2009

Via U.S. Mail and Fax (310) 964-0835

Patrick Doyle
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, 2008**

File No. 001-31945

Dear Mr. Doyle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director