October 4, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, DIRECTV (Guarantor), DIRECTV HOLDINGS LLC (Issuer), DIRECTV FINANCING CO., INC. (Issuer), 4.375% Senior Notes due 2029 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 2012. Tentative listing date – October 5, 2012.

Sincerely,

Emecabe

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Received SEC

NYSE EURONEXT

OCT 04 2012

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