



December 11, 2013

Via e-mail to: comments@pcaobus.org

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, N.W.
Washington, D.C. 20006-2803

File Reference: PCAOB Rule Making Docket Matter No. 34- Concept Release on Possible Revisions to PCAOB Standards Related to Reports on Audited Financial Statements and Related Amendments to PCAOB Standards

Dear Office of the Secretary,

As the Chief Accounting Officer of DIRECTV, we appreciate having the opportunity to comment on the PCAOB's Concept Release on Possible Revisions to PCAOB Standards Related to Reports on Audited Financial Statements and Related Amendments to PCAOB Standards ("Concept Release"). We also appreciate the PCAOB's concerns about the information and value of the auditor's report to promote the usefulness and informational value to users of financial statements. We understand the benefits the Board believes will ensue from an enhanced audit report and additional auditor responsibility for other information included in a Company's annual report filed with the Securities Exchange Commission ("SEC").

We agree with the Board that as the informational needs of users of financial statements and the amount of information available to them evolves, financial reporting by auditors, management of the company and the audit committee must change to meet those needs and such changes may include additional information. We agree that the auditor's report is an important communication of the audit work performed. We support the Board's proposal to include additional disclosure by the auditor to clarify that they are independent and to disclose their tenure with the company.

As part of our rigorous financial reporting process, we evaluate critical judgments and estimates and disclose these matters in our SEC filings based on generally accepted accounting principles in the United States, SEC requirements and if we as a company believe the information would be useful information to an investor. We review and discuss disclosure matters with both our disclosure committee and audit committee, as well as with our auditors. We believe we appropriately communicate critical accounting matters in our financial statement and footnotes. Under the proposal, our auditors could potentially be required to disclose information that we as a company, along with our disclosure committee and audit committee have determined need not be disclosed.

As a company, we work very closely with our auditors in the preparation of all of our SEC filings. They are active participants in the review process of the entire document and comply with the current auditing standard which requires them to read other information included in the filing and consider whether the other information is materially inconsistent with the financial statements. As part of our existing financial reporting process, we carefully consider and evaluate the input we receive from our auditors regarding other information included in our SEC filings. Because all information included in our SEC filings is the responsibility of our management, we do believe that the ultimate decision about what is communicated to our investors in other information should be made by the company and not by our auditors.

Thank you for this opportunity to comment on the PCAOB Concept Release No. 2013-005, Rulemaking Docket Matter No. 34.

Very Truly Yours,

A handwritten signature in blue ink, appearing to read 'John F. Murphy', with a long, sweeping horizontal line extending to the right.

John F. Murphy
Senior Vice President and Chief Accounting Officer