



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 29, 2008

**Via U.S. Mail and Fax**

Mr. Richard J. Townsend  
Executive V.P. and Chief Financial Officer  
Loral Space and Communications, Inc.  
600 Third Avenue  
New York, NY 10016

**RE: Loral Space and Communications, Inc.  
Forms 10-K for the fiscal year ended December 31, 2006  
Filed March 15 2007  
File No. 1-14180**

Dear Mr. Townsend:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director