



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 13, 2008

Mr. Alfonso Maza
Satelites Mexicanos, S.A. de C.V.
Chief Financial Officer
Rodolfo Gaona No. 86
Col. Lomas de Sotelo
11200 Mexico, D.F.
Mexico

Re: Satelites Mexicanos, S.A. de C.V.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed July 16, 2007
File No. 333-08880

Dear Mr. Maza:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director