



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 25, 2007

Joseph J. Euteneuer
Executive Vice President and Chief Financial Officer
XM Satellite Radio Holdings, Inc.
1500 Eckington Place, NE
Washington, D.C. 20002-2194

Re: XM Satellite Radio Holdings, Inc.
XM Satellite Radio, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File Nos. 0-27441 and 333-39178

Dear Mr. Euteneuer:

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

Sincerely,

Larry Spigel
Assistant Director