



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2010

David J. Frear  
Treasurer  
XM Satellite Radio Holdings Inc.  
XM Satellite Radio Inc.  
1500 Eckington Place, N.E.  
Washington, D.C. 20002-2194

**RE: XM Satellite Radio Holdings Inc.  
XM Satellite Radio Inc.  
Form 10-K for the year ended December 31, 2009  
Filed February 25, 2010  
File Nos. 000-27441 and 333-39178**

Dear Mr. Frear:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director