



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Rick Medlock
Chief Financial Officer
Inmarsat Holdings Limited
99 City Road
London EC1Y 1AX
United Kingdom

January 29, 2007

RE: **Inmarsat Holdings Limited**
Form 20-F for the fiscal year ended December 31, 2005
File No. 333-120876-01

Inmarsat Group LTD
Form 20-F for the fiscal year ended December 31, 2005
File No. 333-115865-06

Inmarsat Finance II plc
Form 20-F for the fiscal year ended December 31, 2005
File No. 333-120876

Inmarsat Finance plc
Form 20-F for the fiscal year ended December 31, 2005
File No. 333-115865

Dear Mr. Legg:

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

Sincerely,

Larry Spigel
Assistant Director