



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

October 18, 2017

Jacques Kerrest
Chief Financial Officer
Intelsat S.A.
4, rue Albert Borschette
L-1246 Luxembourg

Re: Intelsat S.A.
Form 20-F for Fiscal Year Ended December 31, 2016
Filed February 28, 2017
File No. 1-35878

Dear Mr. Kerrest:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Larry Spiegel
Assistant Director
AD Office 11 – Telecommunications