



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 0407

October 26, 2005

**Via U.S. Mail and Fax (212) 730-7523**

Craig Kaufman  
Controller and Treasurer  
Skyterra Communications, Inc.  
19 West 44<sup>th</sup> Street  
Suite 507  
New York, NY 10036

**RE: Skyterra Communications, Inc.  
Form 10-K for the fiscal year ended December 31, 2004  
Filed March 31, 2005**

**Form 10-Q for the quarters ended March 31 and June 30, 2005  
File No. 0-13865**

Dear Mr. Kaufman:

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

Sincerely,

Larry Spigel  
Assistant Director