



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 15, 2008

Via U.S. Mail and Fax (703) 390-1893

Scott Macleod
Chief Financial Officer
Skyterra Communications, Inc.
10802 Parkridge Boulevard
Reston, VA 20191

**RE: Skyterra Communications, Inc.
Form 10-K for the fiscal year ended December 31, 2006
Filed March 16, 2007**

File No. 0-13865

Dear Mr. Macleod:

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