



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail and Fax

Mr. David J. Frear
Chief Financial Officer
Sirius Satellite Radio Inc.
1221 Avenue of the Americas, 36th Floor
New York, New York 10020

August 8, 2006

RE: **Sirius Satellite Radio Inc.**
Form 10-K for the fiscal year ended December 31, 2005
Filed March 13, 2006
File No. 000-24710

Dear Mr. Frear:

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 Spiregel
Assistant Director