



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 Spigel  
Assistant Director