



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 13, 2008

**Via U.S. Mail and Fax (703) 476-7143**

Neil L. Hazard  
Chief Financial Officer  
TerreStar Corporation  
12010 Sunset Hills Road  
Suite 600  
Reston, VA 20190

**RE: TerreStar Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Form 10-K for the fiscal year ended December 31, 2007**

**File No. 1-33546**

Dear Mr. Hazard:

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

Sincerely,

Larry Spigel  
Assistant Director