



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 20, 2008

Jeffrey W. Epstein
General Counsel and Secretary
TerreStar Corporation
12010 Sunset Hills Road, 9th Floor
Reston, VA 20190

Re: TerreStar Corporation
Preliminary Information Statement on Schedule 14C
Filed February 29, 2008
File No. 001-33546

Dear Mr. Epstein:

We have completed our review of your information statement and have no further comments at this time.

Sincerely,

/s/ Larry Spigel
Assistant Director

cc: Barbara Becker
Gibson, Dunn & Crutcher LLP
Via facsimile: (212) 351-6202