



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 20, 2010

Via U.S. Mail and Facsimile

Mr. Jeffrey W. Epstein
President
TerreStar Corporation
12010 Sunset Hills Road
Reston, VA 20190

RE: TerreStar Corporation
Form 10-K for fiscal year ended December 31, 2008
Filed March 12, 2009, as amended March 27, 2009
File No. 001-33546

Dear Mr. Epstein:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director