



DIVISION OF  
CORPORATION FINANCE

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

April 18, 2012

Via E-mail:

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

**Re: Sirius XM Radio Inc.  
Form 10-K for the fiscal year ended December 31, 2011  
Filed February 9, 2012  
File No. 1-34295**

Dear Mr. Frear:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel  
Assistant Director