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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 13, 2008

**SIRIUS SATELLITE RADIO INC.**

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State or other Jurisdiction  
of Incorporation)

**0-24710**  
(Commission File Number)

**52-1700207**  
(I.R.S. Employer  
Identification No.)

**1221 Avenue of the Americas, 36th Fl., New York, NY**  
(Address of Principal Executive Offices)

**10020**  
(Zip Code)

Registrant's telephone number, including area code: **(212) 584-5100**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers**

We entered into an amendment to our employment agreement with David J. Frear, our Executive Vice President and Chief Financial Officer, to extend the term to July 31, 2011 and increase his base salary, effective August 1, 2008, to \$750,000 per year. We also granted Mr. Frear 300,000 restricted stock units and 1,500,000 options to purchase our common stock. All of these restricted stock units and stock options vest over time. The other terms of the employment agreement are the same as set forth in Mr. Frear's existing Employment Agreement, a copy of which, as amended, is filed with the Securities and Exchange Commission.

A copy of the amendment to the employment agreement with Mr. Frear is attached to this report as exhibit 10.1, and is incorporated by reference in this report.

**Item 9.01 Financial Statements and Exhibits**

- (a) Not Applicable.
- (b) Not Applicable.
- (c) Not Applicable.
- (d) Exhibits.

The Exhibit Index attached hereto is incorporated herein.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

SIRIUS SATELLITE RADIO INC.

By: /s/ Patrick L. Donnelly  
Patrick L. Donnelly  
Executive Vice President, General  
Counsel and Secretary

Dated: February 13, 2008

## EXHIBITS

<u>Exhibit</u>	<u>Description of Exhibit</u>
10.1	Second Amendment, dated as of February 12, 2008, to the Employment Agreement, dated as of June 3, 2003, between David J. Frear and Sirius Satellite Radio Inc.

## SECOND AMENDMENT

SECOND AMENDMENT, dated as of February 12, 2008 (this "Second Amendment"), to the Employment Agreement, dated as of June 3, 2003 (as amended by a First Amendment, dated as of August 10, 2005, the "Agreement"), between SIRIUS SATELLITE RADIO INC., a Delaware corporation (the "Company"), and DAVID J. FREAR (the "Executive").

WITNESSETH:

WHEREAS, the Company and the Executive jointly desire to amend certain provisions of the Agreement in the manner provided for in this Second Amendment;

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and in consideration of the premises contained herein, the Company and the Executive hereby agree as follows:

1. Amendment of Section 3 (Term) of the Agreement. Section 3 of the Agreement is hereby amended by deleting "July 31, 2008" and substituting in lieu thereof "July 31, 2011."

2. Amendments of Section 4 (Compensation) of the Agreement. (a) Section 4(a) of the Agreement is hereby amended by deleting the figure "\$450,000" and substituting in lieu thereof "\$550,000."

(b) Section 4(a) of the Agreement is hereby amended by adding the following sentence at the end thereof "Effective as of August 1, 2008, the Executive's base salary shall be increased to \$750,000 per year."

3. Amendment of Section 6 (Termination) of the Agreement. A new Section 6(g) is hereby added to the Agreement to read as follows: "Notwithstanding anything herein to the contrary, if at the time of the Executive's termination of employment with the Company, the Executive is a "specified employee" as defined in Section 409A of the Internal Revenue Code of 1986, as amended (the "Code"); and the deferral of the commencement of any payments or benefits otherwise payable hereunder as a result of such termination of employment is necessary in order to prevent any accelerated or additional tax under Section 409A of the Code, then the Company will defer the commencement of the payment of any such payments or benefits hereunder (without any reduction in such payments or benefits ultimately paid or provided to the Executive) until the date that is six months following the Executive's termination of employment with the Company (or the earliest date as is permitted under Section 409A of the Code). The Company shall consult with the Executive in good faith regarding the implementation of the provisions of this Section 6(g); provided that neither the Company nor any of its employees or representatives shall have any liability to the Executive with respect thereto."

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4. No Other Amendments. Except as expressly amended, modified and supplemented by this Second Amendment, the provisions of the Agreement are and shall remain in full force and effect.

5. Governing Law. This Second Amendment shall be governed by, and construed and interpreted in accordance with, the laws of the State of New York applicable to contracts made and to be performed entirely within the State of New York.

6. Counterparts. This Second Amendment may be executed in counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more counterparts have been signed by each of the parties and delivered to the other party.

7. Entire Agreement. This Second Amendment represents the entire agreement of the Company and the Executive with respect to the subject matter hereof, and there are no promises, undertakings, representations or warranties by the parties hereto relative to the subject matter hereof not expressly set forth or referred to herein.

IN WITNESS WHEREOF, the parties hereto have caused this Second Amendment to be duly executed and delivered by their proper and duly authorized officers as of the day and year first above written.

SIRIUS SATELLITE RADIO INC.

By: /s/ John H. Schultz  
John H. Schultz  
Senior Vice President,  
Human Resources

/s/ David J. Frear  
David J. Frear

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