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September 21, 2007

DIRECT DIAL NUMBER

E-MAIL ADDRESS

**VIA EDGAR AND FAX**

Re: Correspondence from SEC Staff dated  
August 21, 2007 regarding  
Sirius Satellite Radio Inc.  
Definitive Schedule 14A  
Filed April 23, 2007  
File No. 0-24710

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Kathleen Krebs, Esq.

Dear Ms. Krebs:

On behalf of Sirius Satellite Radio Inc. (the "Company"), I am writing to confirm that the Securities and Exchange Commission (the "SEC") will take no exception to the request by the Company in our telephone conversation yesterday for an extension from September 21, 2007 to October 19, 2007 for the Company to respond to the comments contained in the letter from the SEC staff to the Company dated August 21, 2007.

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Please do not hesitate to contact me at (212) 455-2661 should you have any questions regarding this matter.

Very truly yours,

/s/ Francis C. Marinelli

Francis C. Marinelli

cc Sirius Satellite Radio Inc.  
Patrick L. Donnelly, Esq.