

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

Mail Stop 3720

January 29, 2008

Via U.S. Mail and Fax

Mr. Richard J. Townsend Executive V.P. and Chief Financial Officer Loral Space and Communications, Inc. 600 Third Avenue New York, NY 10016

RE: Loral Space and Communications, Inc. Forms 10-K for the fiscal year ended December 31, 2006 Filed March 15 2007 File No. 1-14180

Dear Mr. Townsend:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director