



DIVISION OF
CORPORATION FINANCE

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

August 16, 2010

David J. Frear
Executive Vice President and Chief Financial Officer
Sirius XM Radio Inc.
1221 Avenue of the Americas, 36th Floor
New York, NY 10020

**RE: Sirius XM Radio Inc.
Form 10-K for the year ended December 31, 2009
Filed February 25, 2010
File No. 001-34295**

Dear Mr. Frear:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spiregel
Assistant Director