



January 3, 2007

Federal Communications Commission
445 12th Street S.W.
Washington, DC 20554

Attn: Marlene H. Dortch
Office of The Secretary (Room 1-A835)

Re: ITU Cost Recovery Fees
File No: Sirius Satellite Radio Inc.
SAT-LOA-20060901-00096
Call Sign: S2701
ITU Satellite Designation: USASAT-28L

Dear Ms. Dortch,

Sirius Satellite Radio ("Sirius") filed at the Commission on September 1, 2006 an application for a geostationary satellite named "FM-5" to be located at 96 degrees West Longitude. The File Number of the application is SAT-LOA-20060901-00096, and the Commission has assigned the space station a Call Sign of S2710 and an ITU Designation of USASAT-28L.

Sirius requests that the Commission submit frequency coordination and notification information to the International Telecommunications Union (ITU) for the subject space station. Sirius hereby states that it is aware of and unconditionally accepts its responsibility to repay all ITU cost recovery fees associated with the required ITU submissions (Ref: FCC Public Notice DA 01-2435 dated October 19, 2001).

Please address all correspondence relating to this obligation as follows:

Sirius Satellite Radio Inc.
1221 Avenue of the Americas
New York, NY 10020

Attn: Robert D. Briskman
Technical Executive

Mr. Briskman's telephone number is 212 584 5210; facsimile 646 313 2417 and e-mail rbriskman@siriusradio.com. Please contact me at 212 901 6430 if you need further information.

Respectfully submitted,

Terrence R. Smith
Senior Vice President, Engineering

cc: Kal Krautkramer, Satellite Engineering Branch, IB