



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

October 18, 2017

Jacques Kerrest  
Chief Financial Officer  
Intelsat S.A.  
4, rue Albert Borschette  
L-1246 Luxembourg

**Re: Intelsat S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed February 28, 2017**  
**File No. 1-35878**

Dear Mr. Kerrest:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Larry Spiegel  
Assistant Director  
AD Office 11 – Telecommunications